(2026) 01 UK CK 1940

In the Uttarakhand High Court

Case No : Writ Petition (M/B) No. 46 Of 2026

Ashok Singh	APPELLANT
Vs	
Commissioner, Department Of State Goods & Services Tax And Others	RESPONDENT

Date of Decision : 16-01-2026

Acts Referred:
Central Goods And Services Tax Act, 2017 — Section 107, 107(4)

Citation : (2026) 01 UK CK 1940

Hon'ble Judges : Manoj Kumar Gupta, J;Ashish Naithani, J

Bench : Division Bench

Advocate : Vishwast Kandpal, Akshay Joshi, Puja Banga

Final Decision : Dismissed

Judgement

1) The petitioner being aggrieved by an order dated 23.12.2024, passed under the provisions of the Central Goods and Services Act 2017, and the State legislation on the subject, has preferred the instant writ petition.

2) Learned counsel for the Revenue has raised a preliminary objection to the maintainability of the writ petition on the ground that petitioner has alternative remedy of filing appeal under Section 107 of the Central Goods and Services Tax Act, 2017. It is further submitted that the Appellate Authority also has power to condone delay under Sub-Section (4) of Section 107, if the authority feels satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the statutory period of three months or six months, as the case may be.

3) The limitation for filing the appeal starts running from the date of communication of the decision or order.

4) The petitioner, in the present writ petition, has not disclosed the date of communication of the order. Moreover it is not disputed that under the Statute alternative remedy of filing appeal is available, therefore, we are not inclined to

entertain the writ petition. It is, accordingly, dismissed with liberty to the petitioner to avail the remedy of appeal, if so advised. It shall be open to the petitioner to move appropriate application for condonation of delay in case appeal is preferred.

