(2025) 09 J&K CK 0508

In the Jammu And Kashmir High Court

Case No : WP(C) No. 2909 Of 2024

Parshotam Electronics APPELLANT

Vs

Union Territory of Jammu and Kashmir RESPONDENT

Date of Decision : 29-09-2025

Acts Referred:
Jammu and Kashmir GST Act, 2017 — Section 107

Citation : (2025) 09 J&K CK 0508

Hon'ble Judges : Rajesh Sekhri, J;Rajnesh Oswal, J

Bench : Division Bench

Advocate : Mohd. Latief Malik, Monika Kohli

Final Decision : Disposed Of

Judgement

Rajnesh Oswal, J

1. The petitioner has filed this petition for quashing the order dated 05.07.2024 passed in a statutory appeal titled "M/s Parshotam Electronics v. State Taxes Officer, Circle-Q, Jammu" whereby the appeal preferred by the petitioner against the order dated 08.10.2023 passed by the State Taxes Officer, Circle-Q, Jammu, has been dismissed on account of it being time barred. The petitioner has further sought the condonation of 20 days' delay in filing the appeal against order dated 08.10.2023.

2. It is urged that the petitioner had undergone a critical surgery that necessitated extensive pre-operation check-ups, preparation and post operative recuperation, as such, he could not file the appeal in time. The

petitioner has placed on record documents in respect of the surgery and the treatment undergone by him.

3. The respondents have come up with the response stating therein that the petitioner has not been able to demonstrate a sufficient cause warranting indulgence of this Court to exercise its extra-ordinary writ jurisdiction to grant

relief sought by the petitioner. It is further contended that order dated 05.07.2024 passed by the appellate authority is strictly in accordance with the provisions contained in Section 107 of the Jammu and Kashmir GST Act, 2017.

4. Learned counsel for the petitioner while reiterating the grounds in the memo of the petition, has drawn the attention of this Court towards the averments made in the memo of appeal to submit that, because of ailment and the surgery, the petitioner could not approach the statutory authority within the limitation prescribed under the Act (supra).

5. Per Contra, Ms. Monika Kohli, learned Sr. AAG has submitted that the order impugned has been passed by respondent No. 2 well within the parameters of law and as such, the writ petition is mis-conceived and deserves dismissal.

6. Heard and perused the record.

7. The record depicts that the petitioner, being aggrieved of order dated 08.10.2023 in respect of certain demands, preferred an appeal against the same on 28.02.2024. In the memo of appeal, the cause projected for not preferring the appeal within the period of limitation was that he had encountered several health issues which affected his ability to discharge professional responsibilities in a timely manner and he underwent a critical surgery in the month of December, 2023, which further necessitated an extended period of recuperation and rehabilitation.

8. It is true that the appellate authority cannot entertain an appeal beyond the period prescribed under Section 107 of the GST but at the same time the said limitation contained in the Act does not prohibit constitutional Courts in appropriate cases from condoning the delay. Learned counsel for the petitioner has placed reliance upon the judgment of Coordinate Bench of this Court in WP(C) Nos. 1898/2024 and connected matters decided on 17.10.2024.

9. The medical record annexed with the writ petition, not disputed by the respondents, depicts that the petitioner was admitted in Shri Mata Vaishno Devi Narayana Super-speciality Hospital on 20.12.2023 and was discharged on 24.12.2023, during which period, he had undergone a surgery.

10. We are satisfied that the petitioner had a genuine cause in not approaching the statutory authority with appeal against the order of demand within the period of limitation prescribed under the Act (supra).

11. Accordingly, the present writ petition is disposed of by setting aside the order dated 05.07.2024 in respect of dismissal of the appeal on account of it being time barred and the delay in filing the appeal is condoned. Further, respondent No. 3 is directed to decide the appeal on merits as expeditiously as possible, after affording due opportunity of hearing to the petitioner. Needless to say that we have not examined the merits of the claim of the petitioner.

12. Disposed of.