

**IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR
BEFORE**

HON'BLE SHRI JUSTICE SHEEL NAGU

&

HON'BLE SHRI JUSTICE MANINDER S. BHATTI

ON THE 25th OF APRIL, 2022

WRITE PETITION NO.11498 OF 2021

Between:-

**RAJDHANI SECURITY FORCE PVT. LTD.
THROUGH ITS DIRECTOR MOHD. ANWAR
KHAN, S/O MOHD. JAMEEL, AGED-56 YEARS,
OCCUPATION-BUSINESS, OFFICE AT-PLOT NO.16,
PEERGATE ROAD, BHOPAL (M.P.)**

PETITIONER

(NONE FOR THE PETITIONER)

AND

**1. UNION OF INDIA, THROUGH ITS SECRETARY,
MINISTRY OF FINANCE DEPARTMENT OF
REVENUE & DIRECT TAXES, CENTRAL SECRETARIAT,
NEW DELHI**

**2. STATE OF MADHYA PRADESH THROUGH
SECRETARY MINISTRY OF FINANCE, DEPARTMENT
OF COMMERCIAL TAXES, ADDRESS-VALLABH BHAWAN
BHOPAL (M.P.)**

**3. CHIEF COMMISSIONER GOODS AND SERVICES
TAX, ADDRESS-35-C, MOTHER TERESA MARG,
ADMINISTRATIVE AREA, ARERA HILLS,
BHOPAL (M.P.)**

**4. JOINT COMMISSIONER & APPELLATE OFFICER
GOODS AND SERVICES TAX, ADDRESS-GST BHAWAN,
BHOPAL, (M.P.)**

RESPONDENTS

(BY SHRI ANKIT AGRAWAL, GOVERNMENT ADVOCATE)

*This petition coming on for admission this day, **Hon'ble Shri Justice Maninder S. Bhatti** passed the following:*

ORDER

The petitioner is challenging the order dated 23.03.2021 (Annexure A-1) passed in Appeal Case No.48/2021/Registration by the Appellate Authority-cum-Joint Commissioner, Goods and Services Tax, Bhopal Division, District-Bhopal.

2. The brief facts shows that petitioner's company was registered under the Goods and Services Tax Act, 2017 and was allotted the registration No.23AAICR6172RIZP. However, on account of non-filing of return, the GST number allotted to the petitioner was cancelled. Against cancellation, the petitioner preferred an appeal before the respondent No.4. The said appeal has been dismissed vide order dated 23.03.2021, which is being sought to be impugned in the present petition.

3. No one appeared even in the second round when the case was called.

4. Learned counsel for respondents submits that registration of the petitioner was cancelled on 19.06.2019, against which the petitioner herein preferred an appeal on 30.01.2021 and then the appeal was taken up on 16.03.2021, the Appellate Authority taking into consideration of provisions under Section 107 of GST Act, dismissed the appeal as time barred.

5. We have heard learned counsel for respondents and perused the records produced by respondents.

6. Perusal of the records shows that the order of cancellation of registration was passed way back on 19.06.2019 and the appeal was preferred by the petitioner on 30.01.2021. Thus, the appeal was preferred almost after one and half years from the date of order of cancellation of registration.

6.1 Section 107 (1) of GST Act provides that an appeal can be preferred within a period of three (3) months from the date of the order, while Section 107 (4) of the Act stipulates that the Appellate Authority, if satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period of limitation of 3 months, allow it to be presented within a further period of one month.

6.2. Thus, the total period during which the appeal ought to have been preferred was four months from the date of cancellation of registration dated

19.06.2019. However, despite lapse of four months, the appeal was not preferred by the appellant/petitioner, nor even in the memo of appeal, sufficient reasons for not filing the appeal in time were disclosed. There was unexplained delay of 1 ½ years in filing the appeal.

7. Thus, in our considered view, the respondent No.4 has not committed any error while dismissing the appeal preferred by the present petitioner and therefore, we do not find any substance in the present petition.

Accordingly, the same stands **dismissed**.

(SHEEL NAGU)
JUDGE

sp



(MANINDER S. BHATTI)
JUDGE