

**Court No. - 1**

**Case :- WRIT TAX No. - 407 of 2020**

**Petitioner :-** Murli Packers Through Its Proprietor Rakesh Kumar Jain

**Respondent :-** State Of U P Through Secretary, Institutional Finance And 2 Others

**Counsel for Petitioner :-** Shubham Agrawal, Sanyukta Singh

**Counsel for Respondent :-** C.S.C., Amit Mahajan, B.K. Singh Raghuvanshi

**Hon'ble Shekhar B. Saraf, J.**

1. Heard Sri Subham Agarwal, counsel appearing on behalf of the petitioner and Sri Amit Mahajan, counsel appearing on behalf of department.

2. This is an application filed under Article 226 of the Constitution of India, wherein, the petitioner is aggrieved by the order passed in appeal filed under Section 107 of the Central Goods and Services Act, 2017 (hereinafter referred to as the "Act"), dated October 15, 2019, wherein the authority has dismissed the appeal on the ground that the same is barred by limitation.

3. The factual aspects in fact indicates that the appeal was filed by the petitioner before the Additional Commissioner, Grade-II (Appeals) Saharanpur on June 14, 2019 challenging the registration cancellation order dated April 4,

2019. However, it appears that the appeal filed had been in the wrong jurisdiction, and accordingly, petitioner withdrew the same and filed a fresh appeal before correct jurisdiction i.e. the respondent no.3/Additional Commissioner, CGST, (Appeals), Meerut, on August 29, 2019.

4. Counsel appearing on behalf of the petitioner submits that if the benefit of Section 14 of the Limitation Act is given to the petitioner, then the said appeal would not be time barred under Section 107 of the Act.

5. I find merit in the submission of counsel appearing on behalf of the petitioner, and accordingly, I quash and set aside the impugned order dated October 15, 2019 and direct the respondent no.3/Additional Commissioner, CGST, (Appeals), Meerut, to grant benefit of Section 14 of the Limitation Act to the petitioner and hear the appeal afresh. If after granting the benefit of Section 14 the petitioner's appeal is filed within time, the appeal shall be heard on merits.

6. In light of the above direction, this writ petition is disposed of.

**Order Date :- 24.1.2024 Dev/-**

**(Shekhar B. Saraf,J.)**