



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.17373 of 2026

***M/s. Mahesh Value Products Pvt. Petitioner
Ltd.***

Mr. Madhab Lal Agarwal,
Advocate

-versus-

***Chief Commissioner of CT & GST Opposite Parties
and others***

Mr. Sourav Tibrewal,
Additional Standing Counsel
for CT & GST Organisation

CORAM:

**THE HON'BLE MR. JUSTICE MRUGANKA SEKHAR SAHOO
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN**

**ORDER
05.06.2026**

**Order No.
01.**

1. This matter is taken up through virtual mode.

Though the matter is listed for fresh admission on consent of the learned counsel appearing for the parties, it is finally heard and disposed of.

2. Invoking provisions of Articles 226 and 227 of the Constitution of India the petitioner in the writ petition, has questioned the propriety, sanctity and validity of order dated 23rd March, 2026 rejecting the appeal bearing No.AD2102260028451 passed by the Additional Commissioner of State Tax (Appeal), Central Zone-I, Cuttack, that was filed by the petitioner under Section



107 of the Odisha Goods and Services Act, 2017/Central Goods and Services Tax Act, 2017 (collectively, “the GST Act”).

3. Sri Madhab Lal Agarwal, learned Advocate appearing for the petitioner submitted that error in computation of period of limitation enshrined in Section 107 of the GST Act by the Additional Commissioner of State Tax (Appeal), Central Zone-I, Cuttack, (“Appellate Authority”, for convenience) has given rise to the present dispute. Aggrieved by the adjudication order dated 15th October, 2025 passed under Section 73 of the GST Act pertaining to tax periods April, 2022 to March, 2023 by the Assistant Commissioner of State Tax, Cuttack-I City Circle, Cuttack, the petitioner preferred an appeal on 13th February, 2026 under Section 107 of the GST Act in Form GST APL-01 as prescribed under Rule 108 of the Odisha Goods and Services Rules, 2017/Central Goods and Services Tax Rules, 2017 (collectively, “the GST Rules”).

3.1. Sri Madhab Lal Agarwal, learned Advocate referred to sub-Section (1) of Section 107 of the GST Act to contend that the petitioner was required to present the appeal against order dated 15th October, 2025 within “*three months from the date on which the said decision or order is communicated*”, i.e., 15th January, 2026 as the period of three months is to be reckoned from 16th October, 2025 in view of Section 9 of the General Clauses Act, 1897 read with Section 9 of the Odisha General Clauses Act, 1937. Under sub-Section (4) of Section 107 of the GST Act discretion is conferred upon the Appellate Authority to condone the delay, if the appeal was presented “*within a*



further period of one month”, subject to satisfaction that “the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months”.

- 3.2. Calculation of period of limitation for filing appeal and condonation thereof for delay in presenting the appeal, as given in tabular form with date of events in the writ petition, has been referred to, which is as follows:

| | | |
|---|------------|--|
| <i>Date of Communication of order (Annexure-1)</i> | 15.10.2025 | |
| <i>Date from which the Limitation is to be reckoned</i> | 16.10.2025 | |
| <i>Date on which three months ends</i> | 15.01.2026 | 16.10.25 to 15.11.25 16.11.25 to 15.12.25 16.12.25 to 15.01.26 |
| <i>Date of filing of Appeal (Annexure-2)</i> | 13.02.2026 | 28 days delay |
| <i>Date on which limitation of four months ends</i> | 15.02.2026 | 16.01.2026 to 15.02.2026 |

- 3.3. He essentially submitted that the maximum condonable period in the present case would be up to 15th February, 2026. Since the appeal has been presented on 13th February, 2026 having the adjudication order being uploaded to the official web portal on 15th October, 2025, the reason for rejection of appeal on the ground that the appeal being filed “*beyond the upper cap of the statutory time and as such not admissible at this forum*” is without comprehension and cannot be countenanced. Laying emphasis that when technical consideration and substantial justice are pitted against each other, the cause of justice demands that the authority concerned ought to be pragmatic rather than pedantic in his approach. Without rejecting the



appeal on technical consideration, the authority concerned, the Additional Commissioner of State Tax (Appeal), Central Zone-I, Cuttack should have condoned the delay in filing the appeal under Section 107 and decided the appeal on merit.

- 3.4. Hence, he prayed for indulgence of this Court.
4. Sri Sourav Tibrewal, learned Additional Standing Counsel appearing for the CT & GST Organisation could not dispute the factual narration as projected by the counsel for the petitioner. He submitted that there can be no dispute as to the affirmation of the petitioner that the date of adjudication order is 15th October, 2025 and date of filing of appeal is 13th February, 2026, which are borne on record.
 - 4.1. Nonetheless, he raised objection that the petitioner has alternative remedy of appeal under Section 112 of the GST Act and having not exhausted such remedy available under the statute, the petitioner may be relegated to avail such opportunity in order to ventilate its grievance.
5. Heard Sri Madhab Lal Agarwal, learned Advocate representing the petitioner and Sri Sourav Tibrewal, learned Additional Standing Counsel for the Commercial Tax and Goods and Services Tax Organisation. Perused the record.
6. From the pleadings in the writ application and submissions of the learned counsel for the parties, it transpires that the adjudication order under Section 73 of the GST Act was made on 15th October, 2025 and it is admitted by the petitioner that



the same was communicated to it *via* common portal on the said date. The appeal was presented on 13th February, 2026 as is apparent from “Acknowledgment for submission of appeal” *vide* Form GST APL-02 (see Annexure-5). Therefore, it was argued by the learned counsel for the petitioner that there was delay of twenty-nine days, but not thirty-one days as pointed out by the Appellate Authority.

- 6.1. Rejecting the appeal as barred by limitation, envisaged under Section 107 of the GST Act, the Appellate Authority has observed thus:

*“The authority of appellate forum, is restricted to condone a delay of three months available from the date of service of the impugned order, as per the provisions under Section 107(4) of the OGST/CGST, 2017. Therefore, condonation of further delay of 31 (thirty-one) days is beyond the power of the appellate authority***.”*

7. Admittedly the appeal was not filed within the period stipulated under sub-Section (1) of Section 107 of the GST Act. The issue, whether the petitioner had filed the appeal within the outer-limit specified in sub-Section (4) of Section 107 needs to be considered from the perspective of law enunciated by various Courts across different jurisdictions, interpreting provisions of the General Clauses Act, 1897 *vis-à-vis* different statutes prescribing specific period of limitation.

- 7.1. In *Skoda Auto Volkswagen India Pvt. Ltd. Vs. Commissioner (Appeals) and another*, 2021 SCC OnLine Bom 349, a Division



Bench of Hon'ble Bombay High Court has discussed the manner to construe the term "month" in the following:

- “35. *From a comparison of Section 35 of the Central Excise Act, 1944 and Section 85(3A) of the Finance Act, 1994, as amended, we have already noticed the subtle difference in language in the two provisions which may have a considerable significance in the facts of the present case. While under Section 35 the period of limitation is 60 days plus 30 days that is at the most 90 days, under sub-Section (3A) of Section 85, the period of limitation is two months plus one month i.e., total three months at the maximum.*
36. *As per sub-Section (35) of Section 3 of the General Clauses Act, the word 'month' has been defined to mean a month reckoned according to the British calendar.*
37. *In the case of In re: V.S. Metha, AIR 1970 AP 234, Andhra Pradesh High Court was considering the provisions of Section 106 of the Factories Act, 1948 as per which no court shall take cognizance of any offence punishable under the said act unless complaint thereof is made within three months from the date on which the alleged commission of the offence came to the knowledge of the inspector. In that context, Andhra Pradesh High Court examined the meaning of the word 'month': whether it would mean 30 days in which case the complaint should be filed within 90 days from the date of knowledge. After referring to Section 3(35) of the General Clauses Act, it was held that the word 'month' would mean a calendar month and by extension the term 'three months' as appearing in Section 106 of the Factories Act, 1948 would only mean a period of three calendar months.*



38. *Again, in Bibi Salma Khatoon Vs. State of Bihar, (2001) 7 SCC 197 : AIR 2001 SC 3596, Supreme Court dealt with the provisions of Section 16(3) of the Bihar Land Reforms Act, 1961 which provided that benefits under the said act could be availed of if an application is made within three months of the date of registration of the documents of transfer. Posing the question as to what was meant by the word 'month', Supreme Court held that British calendar would mean Gregorian calendar. It was held that when the period prescribed is a calendar month running from any arbitrary date, the period of one month would expire upon the day in the succeeding month corresponding to the date upon which the period starts.*
39. *Supreme Court in State of H.P. Vs. Himachal Techno Engineers, 2010 AIR SCW 5088 considered the period of limitation prescribed under sub-Section (3) of Section 34 of the Arbitration and Conciliation Act, 1996. While Section 34 relates to application for setting aside arbitral award, sub-Section (3) thereof prescribes the period of limitation for filing of such application which is three months. In that context, Supreme Court examined the meaning of the word 'month' and held that a month does not refer to a period of 30 days but refers to the actual period of a calendar month. It was clarified that if the month is April, June, September or November, the period comprising the month will be 30 days; if the month is January, March, May, July, August, October or December, the month will comprise of 31 days; but if the month is February, the period will be 29 days or 28 days depending upon whether it is a leap year or not. After referring to Section 3(35) of the General Clauses Act, it was held that the general rule is that the period ends on the corresponding date in the appropriate subsequent month irrespective of some months being longer than the rest. Therefore, it was held that when the*



period prescribed is three months (as contrasted from 90 days) from a specific date, the said period would expire in the third month on the date corresponding to the date upon which the period starts. As a result, depending on the months, it may mean 90 days or 91 days or 92 days or 89 days.

44. *In this connection, Section 9 of the General Clauses Act is quite instructive and the same is extracted hereunder:*

'9. Commencement and termination of time.—

(1) In any Central Act or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word 'from', and, for the purpose of including the last in a series of days or any other period of time, to use the word 'to'.

(2) This Section applies also to all Central Acts made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.'

45. *As per sub-Section (1) of Section 9 when the word 'from' is used, the first day in a series of days or any other period of time is to be excluded. But when the word 'to' is used, the last day in a series of days or any other period is to be included. Thus, Section 9 of the General Clauses Act statutorily recognizes that while computing the time period, the first date is to be excluded when the word 'from' is used and to include the last date when the word 'to' is used.*



46. *In Tarun Prasad Chatterjee Vs. Dinanath Sharma, (2000) 8 SCC 649, Supreme Court explained the principle contained in Section 9 and held that when a period is delimited by statute or rule which has both a beginning and an end, and the word 'from' is used indicating the beginning, the opening day is to be excluded and if the last day is to be included the word 'to' is to be used. It was held thus:*

'In order to apply Section 9, the first condition to be fulfilled is whether a prescribed period is fixed "from" a particular point. When the period is marked by terminus a quo and terminus ad quem, the canon of interpretation envisaged in Section 9 of the General Clauses Act, 1897 require to exclude the first day.'

47. *This position was also explained by a Division Bench of the Allahabad High Court in Ashok Kumar Tiwari (Supra) [Commissioner of Customs and Central Excise Vs. Ashok Kumar Tiwari, 2015 (37) STR 727] where it was held that the day on which the order was received by the assessee would have to be excluded in view of the provisions of Section 9 of the General Clauses Act.*

48. *At this stage we may also mention that in sub-Section (3A) of Section 85, while the word 'from' is used to indicate commencement of the limitation period, the word 'to' is conspicuous by its absence to indicate capping of the limitation period.*

52. *Thus having a clear picture of the legal position, we may now address the issue at hand. Petitioner received the order-in-original sent by speed post on 30.08.2019. As per Section 9 of the General Clauses Act, this date would have to be excluded while counting the limitation period of two months which would then commence*



from 31.08.2019. We have also seen that while construing the word 'month', it would mean a month as reckoned according to the British calendar, number of days in a month being immaterial. Therefore, the two months' limitation period was available to the petitioner upto 31.10.2019. If we add the extended period of limitation of further one month, it would mean that delay could be condoned till 31.11.2019 because the total period of three months had commenced from 31.08.2019 and would be available till 31.11.2019 but because there is no 31 days in November, the extended period of limitation would spill over to 01.12.2019. This is more so because the word 'to' is not used in Section 85(3A) to cap the limitation period on 30.11.2019. Therefore, the appeal was required to have been dispatched by 01.12.2019. But it was dispatched on 02.12.2019."

7.2. Issue raised in the instant petition fell for consideration by this Court in the case of *Dr. Bharat Chandra Bhuyan Vs. Commissioner (Appeals), GST, CX and Customs, Bhubaneswar and others, WP(C) No.7612 of 2025*, wherein this Court *vide* order dated 13th May, 2025 observed as follows:

"4. Having heard learned counsel for respective parties, this Court considered the material available on record. On perusal of order dated 23.12.2024 passed in appeal, it surfaced that the Order-in-Original dated 09.04.2024 was served on the Petitioner on 12.04.2024. Thus, the period of limitation is to be reckoned from the next date, i.e., 13.04.2024.

4.1. The last date for presenting the appeal within the specified period of two months from this date (13.04.2024) would fall on 12.06.2024 and the



condonable period of one month would lapse on 12.07.2024. Concededly by counsel both the parties, the appeal was presented on 12.07.2024. It is, therefore, abundantly clear that the Appellate Authority has misguided himself and his approach in computation of period of limitation is tainted. The Appellate Order dated 23.12.2024 is faulted with in view of Section 85(3A) of the Finance Act, 1994 read with Section 12 of the Limitation Act, 1963 and Section 9 read with Section 3(35) of the General Clauses Act, 1897.

4.2. *The relevant provisions may be referred to, to have better comprehension of computation of period of limitation contained in Section 85 of the Finance Act, 1994:*

(i) *Section 85(3A) of the Finance Act:*

'An appeal shall be presented within two months from the date of receipt of the decision or order of such adjudicating authority, made on and after the Finance Bill, 2012 receives the assent of the President, relating to service tax, interest or penalty under this Chapter:

Provided that the Commissioner of Central Excise (Appeals) may, if he is satisfied that the appellants was prevented by sufficient cause from presenting the appeal within the aforesaid period of two months, allow it to be presented within a further period of one month.'

(ii) *Section 12 of the Limitation Act, 1963:*

'12. Exclusion of time in legal proceedings.—

(1) *In computing the period of limitation for any suit, appeal or application, the day from*



which such period is to be reckoned, shall be excluded.

- (2) *In computing the period of limitation for an appeal or an application for leave to appeal or for revision or for review of a judgment, the day on which the judgment complained of was pronounced and the time requisite for obtaining a copy of the decree, sentence or order appealed from or sought to be revised or reviewed shall be excluded.*
- (3) *Where a decree or order is appealed from or sought to be revised or reviewed, or where an application is made for leave to appeal from a decree or order, the time requisite for obtaining a copy of the judgment shall also be excluded.*
- (4) *In computing the period of limitation for an application to set aside an award, the time requisite for obtaining a copy of the award shall be excluded.*

Explanation.—

In computing under this Section the time requisite for obtaining a copy of a decree or an order, any time taken by the Court to prepare the decree or order before an application for a copy thereof is made shall not be excluded.'

- (iii) *Sections 3 and 9 of the General Clauses Act, 1897:*

'3. Definitions.—



In this Act, and in all Central Acts and Regulations made after the commencement of this Act, unless there is anything repugnant in the subject or context,—

(35) “month” shall mean a month reckoned according to the British calendar;

9. Commencement and termination of time.— ***’

4.3. Having diligently considered the submissions and counter arguments of the learned counsel for the respective parties vis-a-vis aforesaid provisions of different statutes, this Court in order to have perspective of computation of limitation takes aid of *State of W.B. Vrs. Rajpath Contractors & Engineers Ltd., (2024) 7 SCC 257*, wherein it has been held:

‘8. As per Section 12(1) of the Limitation Act, the day from which the limitation period is to be reckoned must be excluded. In this case, the period of limitation for filing a petition under Section 34 will have to be reckoned from 30.06.2022, when the appellants received the award. **In view of Section 12(1) of the Limitation Act, 30.06.2022 will have to be excluded while computing the limitation period. Thus, in effect, the period of limitation, in the facts of the case, started running on 01.07.2022.** The period of limitation is of three months and not ninety days. Therefore, from the starting point of 01.07.2022, the last day of the



period of three months would be 30.09.2022. As noted earlier, the pooja vacation started on 01.10.2022.'

- 4.4. *It is apposite to refer to the principle of calculation of period of limitation as suggested in the judgment of the Hon'ble Supreme Court in the case of Rameshchandra Ambalal Joshi Vs. State of Gujurat and another, (2014) 11 SCC 759, wherein it has been observed as follows:*

12. *The first question which calls for our answer is the meaning of the expression "month": whether it would mean only a period of 30 days and, consequently, whether six months would mean a period of 180 days. **The word "month" has been defined under Section 3(35) of the General Clauses Act to mean a month reckoned according to the British calendar. Therefore we cannot ignore or eschew the word "British calendar" while construing "month" under the Act. Accordingly, we are of the opinion that the period of six months cannot be calculated on 30 days in a month basis. Therefore, both the modes of calculation suggested by Mr Ahmadi do not deserve acceptance and are rejected accordingly.***

19. *This decision in Haru Das Gupta Vs. State of W.B., (1972) 1 SCC 639 was quoted with approval in Saketh India Ltd. Vs. India Securities Ltd., (1999) 3 SCC 1 in the following words:*

- '7. *The aforesaid principle of excluding the day from which the period is to be reckoned is incorporated in Sections 12(1) and (2) of the*



Limitation Act, 1963. Section 12(1) specifically provides that in computing the period of limitation for any suit, appeal or application, the day from which such period is to be reckoned, shall be excluded. Similar provision is made in sub-Section (2) for appeal, revision or review. The same principle is also incorporated in Section 9 of the General Clauses Act, 1897 which, inter alia, provides that in any Central Act made after the commencement of the General Clauses Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word “from” and for the purpose of including the last in a series of days or any other period of time, to use the word “to”.

8. *Hence, there is no reason for not adopting the rule enunciated in the aforesaid case which is consistently followed and which is adopted in the General Clauses Act and the Limitation Act.’*

21. *At this stage, we would also like to refer to Halsbury’s Laws of England, Vol. 37, 3rd Edn., Para 143 at p. 83 which provides for calculation of a calendar month:*

‘143. Calendar month running from arbitrary date.—

When the period prescribed is a calendar month running from any arbitrary date the period expires with the day in the succeeding month immediately preceding



the day corresponding to the date upon which the period starts; save that, if the period starts at the end of a calendar month which contains more days than the next succeeding month, the period expires at the end of the latter month.'

22. *Drawing a conclusion from the abovementioned authorities, we are of the opinion that the use of word "from" in Section 138(a) requires exclusion of the first day on which the cheque was drawn and inclusion of the last day within which such act needs to be done. In other words, six months would expire one day prior to the date in the corresponding month and in case no such day falls, the last day of the immediate previous month. Hence, for all purposes, the date on which the cheque was drawn i.e. 31.12.2005 will be excluded and the period of six months will be reckoned from the next day i.e. from 01.01.2006; meaning thereby that according to the British calendar, the period of six months will expire at the end of the 30th day of June, 2006. Since the cheque was presented on 30.06.2006, we are of the view that it was presented within the period prescribed.'*

4.5. *Taking note of very many decisions, in M/s. Brand Protection Services Private Limited Company Vs. State of Bihar and others, 2025 SCC OnLine Pat 772 reference has been made to State of H.P. Vs. Himachal Techno Engineers, (2010) 12 SCC 210 and the Patna High Court held,*

'24. *In yet another case of Himachal Techno Engineers (supra), the same question fell for consideration in relation to Section 34(3) and its proviso under the Arbitration and Conciliation Act, 1996. Paragraph*



“14”, “15” and “16” of the judgment in case of Himachal Techno Engineers (supra) are being reproduced hereunder for a ready reference:

‘14. The High Court has held that “three months” mentioned in Section 34(3) of the Act refers to a period of 90 days. This is erroneous. A “month” does not refer to a period of thirty days, but refers to the actual period of a calendar month. If the month is April, June, September or November, the period of the month will be thirty days. If the month is January, March, May, July, August, October or December, the period of the month will be thirty-one days. If the month is February, the period will be twenty-nine days or twenty-eight days depending upon whether it is a leap year or not.

15. Sub-Section (3) of Section 34 of the Act and the proviso thereto significantly, do not express the periods of time mentioned therein in the same units. Sub-Section (3) uses the words “three months” while prescribing the period of limitation and the proviso uses the words “thirty days” while referring to the outside limit of condonable delay. The legislature had the choice of describing the periods of time in the same units, that is, to describe the periods as “three months” and “one month” respectively or by describing the periods as “ninety days” and “thirty days” respectively. It did not do so. Therefore, the legislature did not intend that the period of three months used in sub-Section (3) to be



equated to 90 days, nor intended that the period of thirty days to be taken as one month.'

- 4.6. *The conspectus of legal position with respect to computation of limitation upon reckoning the date of commencement/starting point of limitation leaves no iota of doubt in mind that in the instant case, the period of limitation commences from 13.04.2024 as the order under challenge in the appeal was served on the Petitioner on 12.04.2024.*
- 4.7. *The expression “two months from the date of receipt of the decision or order” read along with the provisions contained in Section 9 of the General Clauses Act, 1897, makes it crystal clear that the first date of receipt of order shall be excluded and the date of limitation would commence from the next date, i.e., 13.04.2024. **This Court, therefore, hold that the next day of receipt of Order-in-Original, subject-matter of appeal, shall be construed to be the commencement date of limitation for the purpose of Section 85(3A) of the Finance Act, 1994.***
- 4.8. *To fortify such view, provisions of Section 12 of the Limitation Act, 1963, read with the interpretation set forth in decisions referred to supra unequivocally manifest that the delay in presenting the appeal under Section 85(3A) of the Finance Act, 1994 could be condoned for a further period of one month, if the same is presented beyond the period of two months reckoned on and from 13.07.2024.”*
- 7.3. In view of the aforesaid authoritative pronouncements on the issues: ‘meaning of month’ and reckoning the date of commencement of limitation period, it has to be held that the



Appellate Authority proceeded erroneously in computing the period of limitation envisaged under sub-rule (1) read with sub-rule (4) of Section 107 of the GST Act, which is an error apparent.

Therefore, it is held that the order dated 23rd March, 2026 passed by the Additional Commissioner of State Tax (Appeals) is untenable in law.

8. Documents enclosed with the writ petition reveals that the Additional Commissioner of State Tax had issued Show Cause Notice on 10th March, 2026 inviting submission of explanation indicating that, “However, you have filed in the instant appeal on dated 13.02.2026 resulting in delay of 31 days” (Annexure-3). It is asserted by the petitioner that responding to such Show Cause Notice, a reply dated 14th March, 2026 was filed on 17th March, 2026 (See, Annexure-4). Notwithstanding such reply being filed in electronic mode and duly acknowledged by the authority concerned, the same was conspicuously ignored while passing impugned order dated 23rd March, 2026 in the appeal. The Appellate Order at Annexure-5 reflects as follows:

“Whereas the taxpayer filed the appeal on 13.02.2026 against the Reference Order No.ZD211025010503C, dated 15.10.2025 thereby making a delay by 31 days, against which he has been show caused vide this office notice No.ZE210326005948G, dated 10th March, 2026 and asked to comply by 17th March, 2026 but you have failed to comply the above observations.”

- 8.1. It is pointed out by the learned counsel that the petitioner having explained reason for the delay in filing the appeal,



clearly stated that “the impugned order in Form GST DRC-07 dated 15th October, 2025 was communicated through the common portal” and “the appeal was filed on 13th February, 2026” eliciting plausible reason. As a result, there was “a delay of 29 days beyond the initial three month period”.

- 8.2. It has to be and is held that the petitioner was deprived of fair and reasonable opportunity of consideration of its explanation. Non-consideration of the explanation in the reply dated 17th March, 2026 on ground of limitation, treating it as if not on record on the date of passing of the impugned order dated 23rd March, 2026 by the Additional Commissioner of State Tax is an error apparent on the face of the record.

From the document titled “Acknowledgment for Reply” *vide* Annexure-4 there is no ambiguity that the same was filed on 17.03.2026, which could have been duly considered by the Appellate Authority on the date of making the order of rejection of appeal, *i.e.*, 23rd March, 2026.

9. In the above premises, on the face of glaring error on face of the record, acceding to the suggestion of the learned Additional Standing Counsel for the Commercial Tax and Goods and Services Tax Organisation to relegate the petitioner to avail alternative remedy, would not enure to benefit of any of the parties.

- 9.1. *Ergo*, in the wake of aforesaid discussions on fact and law, the order dated 23rd March, 2026 passed by the Additional Commissioner of State Tax (Appeal), Central Zone-I, Cuttack



is set aside and the matter is remitted back for the said Authority to consider the reply of the petitioner filed on 17th March, 2023 (Annexure-4) as the period of delay in preferring appeal contemplated under sub-section (1) read with sub-section (4) of Section 107 of the GST Act is held by this Court to be 29 days.

- 9.2. In the event the Appellate Authority is satisfied with the explanation proffered by the petitioner with respect to the delay in filing the appeal, the Additional Commissioner of State Tax (Appeal), Central Zone-I, Cuttack shall proceed to decide the appeal on merit in accordance with law, of course subject to compliance of other statutory requirements.
- 9.3. It is clarified that this Court has not expressed any opinion on the merit of the appeal nor has it opined the merit of the reply with regard to condonation of delay in filing the appeal in response to the Show Cause Notice. The Appellate Authority shall be at liberty to take decision in accordance with law.
10. With the aforesaid observations and directions, the writ petition along with pending Interlocutory Application(s), if any, stands disposed of. No costs.



(Mruganka Sekhar Sahoo)
Vacation Judge

(M.S. Raman)
Vacation Judge