



2025:CGHC:41965

NAFR

**HIGH COURT OF CHHATTISGARH AT BILASPUR****WPT No. 117 of 2025**

**1** - Hari Shankar Patel (M/s Hari Shankar Patel) S/o Late Keshav Prasad Patel Aged About 69 Years Ward No. 9, Distt. Sarangarh Bilaigarh, Chhattisgarh, R/o Village Barbhatha (Wrongly Mentioned As Baramkela), Bich Khalhe Para, P.O. Madhopali Now Distt. Sarangarh, Bilaigarh Chhattisgarh, 496551, GSTIN:- 22AJMPP7222JIZ2.

**... Petitioner versus**

**1** - The State Of Chhattisgarh Through The Commissioner, Department Of Commercial Tax-GST, North Block, Sector-19, Atal Nagar, Raipur, Chhattisgarh

**2** - The Joint Commissioner (Appeal) State Tax Bilaspur, Chhattisgarh

**3** - The Assistant Commissioner State Tax, Raigarh Circle-One, Chhattisgarh

**... Respondents**

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For Petitioner : Mr. Roop Ram Naik, Advocate

For : Mr. Dilman Rati Minj, GA

Respondents/State

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**Hon'ble Shri Justice Deepak Kumar Tiwari****Order On Board****20/08/2025**

1. Heard.
2. As learned counsel appearing for the respondents accepts notice on behalf of the respondents, no formal steps are required.
3. With the consent of learned counsel for the parties, the matter is heard finally.
4. This Petition has been filed against the order dated 15.04.2025 passed by respondent No.2 under Section 107(11) of the Chhattisgarh Goods & Services Tax Act, 2017 (for short, "CGST Act") whereby, the Appeal preferred by the petitioner was summarily dismissed on the ground of delay.
5. At the outset learned counsel for the petitioner submits that on 07.08.2024, respondent No.3/adjudicating authority has passed an *exparte* order and imposed punishment/penalty and determined the tax and interest of Rs.8,56,562/- against which, the petitioner has filed an application for the rectification on 09.08.2024 under Section 161 of the CGST Act and the same has been dismissed on 11.12.2024, thereafter, an Appeal has been preferred on 17.03.2025. As the Appeal was preferred beyond the period of limitation prescribed under Section 107(4) of the CGST Act, the learned Appellate Authority has not calculated the period of limitation from the date of rejection of the application of the

rectification which was passed on 11.12.2024. He would further submit that the similar issue came up before the Madurai Bench of the Madras High Court in **M/s. SPK and Co. vs. The State Tax Officer, W.P.(MD) Nos. 27787/2024 and 27788/2024** (order dated 22.11.2014), wherein it has been held that the period of limitation for challenging the assessment order shall start ticking from the date of the rejection of the rectification application, so the summarily rejection of the Appeal without entering upon the merit of the case of the petitioner is bad in law. Lastly, he submits that this Petition may be disposed of in light of the guidelines issued by the Central Board of Indirect Taxes and Customs in Circular No.224/18/2024-GST dated 11.07.2024, and that the limitation period has been extended until the Appellate Tribunal comes into operation, subject to the fulfillment of certain conditions stipulated in the aforesaid guidelines.

6. Learned counsel for the State would not oppose the aforesaid prayer.
7. Having regard to the submissions made by learned counsel for the parties and particularly considering that there are explicit guidelines for recovery of outstanding dues in cases wherein, first appeal has been disposed of till the Appellate Tribunal comes into operation, this Court is of the considered opinion that nothing remains for adjudication in this Writ Petition.
8. However, liberty is reserved in favour of the petitioner to comply with the necessary conditions of Circular No.224/18/2024-GST of the Central Board of Indirect Taxes and Customs dated 11.07.2024 by filing an

undertaking/declaration with the jurisdictional officer that he would file an Appeal against the order under challenge before the Appellate Tribunal as and when it comes into operation within the time limit mentioned in Section 112 of the CGST Act and shall also pay pre-deposit as per sub-section (8) of Section 112 of CGST Act within a period of 30 days from the date of receipt of copy of this order. It is ordered that as per the said circular, if the petitioner files such undertaking with regard to pre-statutory deposit, the recovery of the remaining amount shall remain stayed as per sub-section (9) of Section 112 of the CGST Act.

9. It is made clear that if the said amount is not deposited within the aforementioned period, this order shall lose its efficacy.

10. With the aforesaid direction/observation, the instant Writ Petition stands **disposed of.**

Sd/-

**(Deepak Kumar Tiwari)**  
Judge