IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 7208 of 2025

M/s. Sri Balaji Metallics Private Limited, Sundergarh .... ***Petitioner***

Mr. Chitta Ranajan Das, Advocate

-versus-

Commissioner of CT & GST, Cuttack and others .... ***Opposite Parties***

Mr. Sunil Mishra, Standing Counsel

CORAM:
HON'BLE THE CHIEF JUSTICE
AND
HON'BLE MR JUSTICE MURAHARI SRI RAMAN

ORDER
12.03.2026

Order No.	
01.	**1.** The instant writ petition is filed by the petitioner assailing the order passed by the Additional Commissioner of CT and GST (Appeal), Rourkela in rejecting an application for condonation of delay and consequently the appeal itself, as the delay is beyond the maximum outer-cap fixed under Section 107(4) of the Central Goods and Services Tax Act, 2017 (for short, 'CGST Act').

2. It is sought to be contended by the petitioner that the order passed by the authority under Section 73 of the GST Act vide DRC-07 was not communicated to him before 14th June, 2024 when the petitioner came to know of the same on the attachment of a bank account in terms of the order passed by the proper officer.

3. What is sought to be contended before the appellate authority that the period of limitation provided under Section 107(1) of the said Act would reckon from the date of communication of the said order to the person aggrieved thereby and not from the date of passing of the said order.

4. We do not find any ambiguity and/or quarrel to the aforesaid contention on behalf of the petitioner as Sub-Section (1) of Section 107 of the said Act manifestly indicates that the prescribed period of three months would start from the day when the said decision or order is communicated to such person. Thus, the communication of the order is *sine qua non* to ascertaining the period of limitation and there is no doubt in our mind that if the appeal is filed under the aforesaid provision within the time stipulated therein reckoning from the date of the communication of the order, the same is maintainable and be entertained by the appellate authority. Thus, the short point involves in the instant writ petition is as to whether the said order was communicated to the petitioner as alleged on 14th June, 2024 or a day prior thereto.

5. Our attention is drawn to the format of an appeal i.e., Form GST APL-01, which the appellant (petitioner) filed assailing the Order-in-Original wherefrom it appears that the said order was passed on 21st November, 2023 whereas the same was duly communicated to the petitioner on the same day. The moment the appellant admitted that the order has been communicated in accordance with the provisions contained in relevant statute or the rules applicable in this regard, it would be deemed to have been so communicated and the period of limitation would start from the said date.

6. The appellate authority did not find any substance in the stand of the petitioner that the said order was made known to the appellant on 14th June, 2024 when the bank account was attached on the basis of an order passed by the proper officer and found that the appeal being filed beyond the outer limit set forth therein, the appellate authority is denuded of any power to condone the delay beyond such period.

7. Section 107(4) of the said Act postulates that the appellate authority, if satisfied that the appellant was prevented by sufficient cause in not presenting the appeal within a normal period of limitation provided under Sub-Section (1) of the said Section, he can condone the said delay within a further period of one month.

8. Once the power to condone the delay is abridged and/or restricted by providing an outer cap, the authority cannot exercise such power beyond such outer limit set forth in the statutory provisions. The appellate authority has vividly and categorically observed that the said appeal is filed beyond the outer limit set forth in Sub-Section (4) of Section 107 of the Act and, therefore, the power to condone the delay beyond the said period has been impliedly taken away by the statute and, therefore, he cannot condone the delay of a longer period.

9. We, thus, do not find any infirmity and/or illegality in the said decision and, therefore, the contention of the petitioner that he was prevented by sufficient cause is unacceptable because of the outer limit set forth in the statutory provisions.

10. The instant writ petition is, accordingly, dismissed.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Sisira

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Date: 13-Mar-2026 17:31:34