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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Date of decision: 29.02.2024

+ **W.P.(C) 3009/2024**

PANKAJ KUMAR KATARIA

..... Petitioner

versus

ADDL COMMISSIONER OF CGST & ANR.

..... Respondents

Advocates who appeared in this case:

For the Petitioner:

Mr. Prince Mohan Sinha, Mr. Dinesh Mohan Sinha, Mr. Rajeev Arora, Mr. Shivnath & Mr. Manish Jain, Advocates.

For the Respondents:

Mr. Arnav Kumar, SSC with Mr. Aranya Sahay, Mr Gurdas Khurana & Ms. Deepakshi Rathore, Advocates for CGST.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner impugns common order dated 23.08.2023 whereby three appeals filed by the petitioner impugning orders in original, all dated 28.07.2022, have been rejected solely on the ground of limitation.
2. We notice that petitioner has filed one Writ Petition impugning an order in appeal passed in three appeals.
3. Learned counsel for the petitioner submits that the parties are same and though three orders in original were passed, however order in appeal is



common in all the three appeals. He submits that on account of inadvertence only one petition has been filed. He prays and is granted leave to challenge all the three orders in appeal. We noticed that since the petition impugns three orders in appeal, the petitioner is directed to file additional court fees for the two additional challenges to be orders in appeal.

4. Learned counsel for the petitioner has produced two e-court fees in the sum of Rs 100/- each bearing id no. DLCT2942B2404L073 & DLCT2910B2410K241.

5. The petitioner is directed to file e-court fees in the registry within two days and the registry shall furnish the report to the Court Master for filing of the Court fees.

6. Learned counsel for petitioner submits that petitioner was never aware of the orders passed on 28.07.2022 and became aware of the orders only on 28.08.2022, when the orders were uploaded on the online portal.

7. This is disputed by learned counsel for the respondent who submits that the orders were uploaded immediately on 28.07.2022 when they were passed, and as such the appeals were beyond time.

8. Per contra, learned counsel for petitioner submits that if the date of uploading was to be taken as 28.08.2022, the appeals were within time. However, even if the date of uploading was taken as 28.07.2022, the appeal would be delayed by only 14 days and since the petitioner was under an impression that the orders had been uploaded on 28.08.2022, no application seeking condonation of delay was filed in the appeals. He submits that had an objection being taken earlier, petitioner would have filed applications seeking condonation of delay. He prays that an opportunity be granted to



the petitioner to file an application seeking condonation of delay before the Appellate Authority.

9. Keeping in view of the above facts and circumstances, all the three orders in appeals dated 23.08.2023 are set aside. The appeals are restored on the file of the Appellate Authority. Liberty is granted to the petitioner to file an application seeking condonation of delay within a period of two weeks from today. On such an application being filed, the Appellate Authority shall consider the application seeking condonation of delay in accordance with law without being influenced by anything stated in this order.

10. It is clarified that this Court has neither considered nor commented on the merits of the contentions of either parties or the sufficiency of reason seeking condonation of delay.

11. The Petition is accordingly disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 29, 2024

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