



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT  
JODHPUR**

D.B. Civil Writ Petition No. 11326/2025

M/s Sahil Steels, C-137, Sainik Basti, Churu, Rajasthan Through  
Its Proprietor Smt. Rubina W/o Shri Sajid Hussain Malnas, Ward  
No. 5, Hanif Road, Churu, Rajasthan, Aged 45 Years.

-----Petitioner

Versus

1. State Of Rajasthan, Through Its Finance Secretary,  
Finance Department, 1St Floor, Main Building,  
Government Secretariat, Janpath, Jaipur - 302005.
2. Commissioner, Commercial Taxes Department (Rajasthan  
Goods And Service Tax Department), Kar Bhawan,  
Ambedkar Circle, Bhawanisingh Road, Jaipur - 302005.
3. Joint Commissioner, State Tax (Gst), Circle - Churu,  
Rajasthan.
4. Union Of India, Represented Through Union Secretary,  
Department Of Revenue, Ministry Of Finance, North Block,  
New Delhi - 110001.
5. Central Board Of Indirect Taxes And Customs,  
Department Of Revenue, Ministry Of Finance, North Block,  
New Delhi - 110001 Through Its Chairman.
6. Goods And Service Tax Council (Gst Council), 5Th Floor,  
Tower - Ii, Jeewan Bharti Building, Janpath Road,  
Connaught Place, New - Delhi - 110001, Though Its  
Secretary.
7. Commissioner, Central Goods And Service Tax, Ncr  
Building, Statue Circle, Jaipur- 302001.

-----Respondents

|                   |   |                                                                               |
|-------------------|---|-------------------------------------------------------------------------------|
| For Petitioner(s) | : | Mr. Akshay Sharma, Through VC<br>Mr. Dheeraj Palia                            |
| For Respondent(s) | : | Mr. Mahaveer Bishnoi, AAG<br>Mr. Rishabh Dadhich for Mr. Rajendra<br>Saraswat |



**HON'BLE MR. JUSTICE DINESH MEHTA**  
**HON'BLE MRS. JUSTICE SANGEETA SHARMA**

**Order**

**28/08/2025**

1. By way of present writ petition, the assessee- petitioner has challenged the order dated 22.04.2025 passed by the Appellate Authority, State Tax, Bikaner (hereinafter referred to as the 'Appellate Authority'), whereby the appeal preferred by the assessee-petitioner under section 107(1) of the Rajasthan Goods and Service Tax Act, 2017 (hereinafter referred to as the 'Act of 2017') has been rejected on the ground of limitation.

2. Background facts compelling the assessee-petitioner to approach this Court are summarized hereinfra:-

2(i). The petitioner applied for registration through her tax consultant one Advocate Shri Narendra Kumar Sharma who gave his own email-ID and mobile number at the time of submitting petitioner's application for registration under the provisions of the Act of 2017.

2(ii). A dispute arose between the petitioner and her above referred consultant due to his irregularity in filing GST return. According to the petitioner, when she requested her consultant to provide login ID and Password for filing GST returns etc., he refused to provide the same.

2(iii). On 05.02.2024, the petitioner requested the Commercial Taxes Officer, Circle-Churu to change login credentials qua her registered proprietorship concern and requested to change the same with different mobile number and email-ID.



2(iv). Such request came to be accepted by the Assessing Officer on 17.03.2025.

2(v). Before the assessee-petitioner's request to change her mobile number and e-mail ID was accepted, the Assessing Officer issued an order dated 05.03.2025 and attached the bank account of the petitioner.

2(vi). The case set up by the assessee-petitioner is that when she received the order of attachment of bank account issued by the Assessing Authority, she came to realise/know that an assessment order had been passed and was uploaded on the common portal of the department on 25.07.2024.

2(vii). The petitioner thereafter downloaded the same and preferred an appeal under section 107 (1) of the Act of 2017.

2(viii). The Appellate Authority however rejected the said appeal vide its order dated 22.04.2025 inter-alia observing that limitation period provided under section 107(1) of the Act of 2017 is 90 days, whereas the appeal had been preferred on 25.03.2025.

3. Learned counsel for the petitioner argued that the provision contained under section 107(1) of the Act of 2017 clearly provides that the limitation would commence from the date of communication of the order to an assessee, whereas the Appellate Authority has rejected the appeal by taking the date of communication to be 25.07.2024 being the date on which the same was uploaded on the common portal. Learned counsel argued that the Appellate Authority ought not to have reckoned the date of communication of the order to be 25.07.2024 at least in the present factual matrix.



4. Mr. Mahaveer Bishnoi, learned Additional Advocate General appearing for the respondents submitted that since the order was uploaded on the common portal on 25.07.2024, such date is the date of communication. He further submitted that the alleged dispute between the petitioner and her tax consultant cannot be taken as a refuge to seek condonation of delay in preferring the appeal.

5. Heard learned counsel for the parties and perused the record.

6. On conspectus of the present factual backdrop, this Court finds that it is not in dispute that on 05.02.2024, the petitioner made a request to the Assessing Officer to change her mobile number and e-mail ID, which request came to be accepted by the Assessing Officer with an inordinate delay i.e. on 17.03.2025.

7. It is also not in dispute that the assessment order dated 25.07.2024 came to be passed and uploaded on the common portal on such date.

8. In the present factual backdrop, when the assessee-petitioner had requested the Assessing Officer to update her mobile number and e-mail ID qua her firm, it can well be understood that she was unable to access the common portal, obviously, in the wake of the dispute with the tax consultant.

9. Concededly, after the petitioner came to receive the attachment order dated 05.03.2025, she had preferred the appeal on 25.03.2025.

10. According to this Court, until the petitioner's mobile number and e-mail ID were changed, she could not have had access to the common portal. Since such request of the assessee came to be



accepted by the department as late as on 17.03.2025, she cannot be accused of the delay.

11. The period of limitation cannot be reckoned from any date prior to 17.03.2025, when her request for change of mobile number and e-mail ID was accepted and she was able to access the common portal or at the worst from 05.03.2025, when she received intimation of attachment of her bank account.

12. The petitioner has immediately preferred the appeal on 25.03.2025 and, therefore, it cannot be said that she was lax or had committed any delay, much less inordinate delay.

13. The expression "communication to such person" used under section 107(1) of the Act of 2017 has its own significance. Passing of the order and uploading the same on the common portal, in the extant case cannot be read literally. A purposive interpretation needs to be given to a provision, when it relates to valuable statutory right of an assessee, more particularly, when upper cap of only 30 days for condonation of delay has been provided under sub-section (4) of section 107 of the Act of 2017.

14. The present writ petition is, therefore, allowed. The impugned order dated 22.04.2025 is hereby quashed.

15. The appeal is restored to the docket of the Appellate Authority, who shall intimate the date of hearing to the petitioner and decide the appeal on its merit, subject of course to compliance of the provisions of 107(6) of the Act of 2017.

16. As a parting remark this Court would like to record its concern that if the respondent-department can send attachment order through e-mail, why should it not send the assessment orders through the email so as to ward off any sort of



communication gap or confusion about the date of communication?

**(SANGEETA SHARMA),J**

**(DINESH MEHTA),J**

3-raksha/-

