

Dinesh Tambde

PART – II 68 Condonation of delay : Delay to be condoned for appeal which was not filed by petitioner within prescribed period due to illness. Appellate authorities powers to condone the delay is not expressly restricted under Section 107. The appellant filed appeal against the adjudication order but the Senior Joint Commissioner who was Appellate Authority has dismissed the appeal on the ground of limitation. It filed writ petition against the order of rejection of appeal but the learned Single Bench declined to interfere with the said order. Therefore, it filed intra-Court appeal challenging the correctness of the order passed in the writ petition. The Honorable High Court noted that as per Section 107(1) read with Section 107(4) of the CGST Act, 2017, the time limit for preferring the appeal beyond the period of three months is 30 days, which is a grace period. However, the statute does not state t.....