

Period of limitation in filing the appeal stood extended pursuant to the 52nd GST Council Meeting

The Hon'ble Allahabad High Court in *M/s Modern Steel v. Additional Commissioner and Another [Writ Tax No. 1192 of 2023 dated October 19, 2023]* remanded back the matter to the Appellate Authority to examine the question of limitation in the light of the provisions contained in 52nd GST Council Meeting and directed to pass an appropriate order.

Facts:

M/s. Modern Steel ("**the Petitioner**") is in the business of trading MS Angle and steel items, a notice under Section 74(1) of the Central Goods and Services Tax Act ("**the CGST Act**") was issued to which no reply was given by the Petitioner-firm. After not receiving any reply from the Petitioner, the Taxing Authority passed an order under Section 74(9) of the CGST Act imposing penalty along with interest.

Aggrieved by the order passed by the tax authorities, an appeal was filed before the appellate forum, which was dismissed on the grounds of delay, hence this writ petition.

Issue:

Whether the period of limitation for filing the appeal is extended pursuant to the 52nd GST Council Meeting?

Held:

The Hon'ble Allahabad High Court in *Writ Tax No. 1192 of 2023* held as under:

- Observed that, no plausible ground has been taken in the appeal filed by the assessee for condoning the delay except that the earlier counsel, to whom papers were handed over, did not file the appeal and by mistake, the delay had occurred.

- Held that, the matter is remanded back to the Appellate Authority to examine the question of limitation in the light of the recommendations made in the 52nd GST Council Meeting and directed to pass an appropriate order.

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