

**IN THE HIGH COURT FOR THE STATE OF TELANGANA**  
**AT HYDERABAD**

**THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH**  
**AND**  
**THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN**

**WRIT PETITION No.37318 of 2025**

**Dated: 08.12.2025**

**Between:**

M/s. Vista Homes

**...Petitioner**

**and**

The Joint Commissioner of Central Taxes,  
Appeals II Commissionerate, Hyderabad Commissionerate,  
7<sup>th</sup> Floor, GST Bhavan, L.B.Stadium,  
Basheer Bagh, Hyderabad – 500 004,  
and two others.

**...Respondents**

**ORDER:**

Heard Sri P.Venkata Prasad, learned counsel representing M/s. P.V.Prasad Associates, appearing for the petitioner and Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appearing for respondents No.1 and 2.

2. The appeal filed by the petitioner against the order-in-original has been dismissed by an order dated 29.09.2025 (Annexure P.1) on the ground that the appeal is time-barred.

3. The order-in-original was passed on 01.07.2024. DRC 07 is dated 03.07.2024. The proceedings relate to the year 2019-2020. The petitioner preferred the appeal on 05.10.2024 i.e., beyond the three months period computed from the date of uploading the summary of the order on 03.07.2024. However, the petitioner did not file any application for condonation of delay on the impression that the limitation period would be computed from the date it received the order-in-original through speed post on 07.07.2024. Under this misconception, the appeal was filed and heard on merits also, but it was rejected as being time-barred. Therefore, the petitioner has assailed the impugned order.

4. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appearing for respondents

No.1 and 2 submits that counted from the date of uploading the summary of the order in DRC 07, the appeal was delayed by two days beyond three months period, but for condonation of which no application was filed. Therefore, the appellate authority dismissed the appeal. Section 107(4) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act"), prescribes for the aggrieved person to show sufficient cause for presenting the appeal beyond the period of three months.

5. Upon consideration of the rival submissions of the parties, we are of the view that the petitioner, under a misconception, did not file the application for condonation of delay along with the memo of appeal in Form APL-01 computing the period of delay from the date of receipt of the order-in-original through speed post. The provisions of Section 169 of the Act however provide that uploading on the portal is also valid service. In such circumstances, it is proper to allow the petitioner an opportunity to prefer an application for condonation of delay before the appellate authority so that the appeal can be heard on merits if the

delay is sufficiently explained. Delay is also not beyond the period of three months + one month as provided under Section 107(4) of the Act, which cannot be condoned.

6. Therefore, the impugned order-in-appeal is set aside. The matter is remitted to the appellate authority to consider the appeal in accordance with law. The petitioner shall file an application for condonation of delay within a period of two weeks from today.

7. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

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**APARESH KUMAR SINGH, CJ**

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**G.M.MOHIUDDIN, J**

08.12.2025  
vs