

**GIB/UP/Shanti Eat /18-01-2018/HC-106**

**High Court Category :** Others

**State :** Uttar Pradesh

**Order No.:** GIB/UP/Shanti Eat /18-01-2018/HC-106

**Name of Entry :**

Shanti Eat Udyog Surir Kala

**Date :** 18-01-2018

**Breif Issue :**

**Facts & Issue Of The Case :**

The first appeal filed by the petitioner against the order dated 03.12.2018 was beyond the period for which delay may have been condoned, by about nine days. As per the section 107 of U.P Goods and service tax Act 2017, the period of limitation to file first appeal is three months. The period for which the delay may be condoned is thirty days from the expiry of normal period of limitation. The first appeal which was filed by the petitioner against the order dated 03/12/2018, was beyond the period for which delay may have been condoned by about nine days.

As per the findings of the court , the applicant is engaged in the activity of running a brick Klin and the entire bricks was of first quality. The legal authorities on the behalf of the respondents had accepted notices, and sought for four weeks' time to file counter affidavit.

**Decision of Advance Ruling Authority :**

**Decision :**

There is no error in the order of the appellate authority dismissing the appeal as time barred. After granting time to the department ,the court granted stay to the petitioner with a condition to deposit 50% of the disputed amount of the tax in the shape of other than cash and bank guarantee within a period of the month from today onwards.