EXTENSION OF THE GSTAT APPEAL DEADLINE TO 31 JULY, 2026: WHAT TAXPAYERS NEED TO KNOW

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ABSTRACT

The Notification S.O. 3502(E) dated June 30, 2026, extends the date for filling appeals in front of the Goods and Services Tax Appellate Tribunal (GSTAT) until July 31, 2026. This extension is viewed as one of the most crucial developments in the mechanism of the GST appellate process. The notification has been issued owing to the delay in the establishment of the Tribunal and aims at protecting the right of taxpayers to file appeals. This article shows the impact of the notification in the light of Section 112[1] of the Central Goods and Services Tax Act of 2017. More specifically, the article discusses issues related to how the time of limitation will be calculated, the importance of the date of communication of the order, condonation of delay as stipulated in Section 112(6), the fact that Section 5 of the Limitation Act[2] is not applicable here, the understanding of the meaning of the expression "sufficient cause" in court rulings, the need for obligatory pre-deposit, and when writ jurisdiction can be applied. In conclusion, this article shows that although the notification offers taxpayers more time to file appeals and exercise their respective rights, it still must be emphasized that appeals must be submitted in time.

[1] The Central Goods and Services Tax Act, 2017, No. 12, Acts of Parliament, 2017 §112 (India).
[2] Limitation Act, No. 36, Acts of Parliament, 1963, §5 (India).

INTRODUCTION

With the notification issued by the Ministry of Finance, Department of Revenue, in exercise of its power under Section 112(1) read with Section 112(3) and on the recommendation of the GST Council, the last date has been extended from 30 June, 2026 to 31 July, 2026 to file appeals and applications under the Central Goods and Service Tax Act, 2017, before the Goods and Services Tax Appellant Tribunal via Notification S.O. 3502(E) dated 30 June, 2026. One reason for this extension is the technical glitches suffered by the portal due to the overload on the server by taxpayers who wanted to file an appeal before 30 June, 2026.

The present notification has superseded the Notification S.O. 4220(E) dated 17 September 2025, except in respect of actions taken already or omissions made before the supersession.

In respect of orders that were communicated before 1 May, 2026, an appeal must be filed by the aggrieved party up to 31 July, 2026. In respect of orders that were communicated on/after 1st May, 2026, the appeal must be filed within 3 months from the date of communication as per Section 112(1) of CGST.

Consequently, in respect of orders passed before 1 February, 2026, an application must be filled by the department up to 31 July, 2026. In respect of orders that were passed on / after 1st February must be filled within 6 months from the date of order as per Section 112 (3) of CGST. Although, in this article, we are concerned only with the appeal provisions.[3]

PERIOD OF LIMITATION UNDER SECTION 112

Any aggrieved person may appeal to the Appellate Tribunal (GSTAT) under Section 112(1) against an order of the Appellate Authority under Section 107[4] or Revisional Authority under Section 108 [5]within 3 months from the date of communication of the order.

For the purposes of departmental appeal under Section 112(3), the period of filing an appeal is 6 months. This article is concerned with only 112(1).

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[3] TaxCode Team, *Limitation Period Modified for Filing Appeal Before GSTAT — Notification Dated 30.06.2026*, TAXCODE (July 1, 2026) , https://taxcode.in/limitation-period-modify-for-filing-appeal-before-gstat-notification-dated-30-062026/.
[4] The Central Goods and Services Tax Act, 2017, No. 12, Acts of Parliament, 2017 §107 (India).
[5] The Central Goods and Services Tax Act, 2017, No. 12, Acts of Parliament, 2017 §108 (India).

It is pertinent to note that the date of order and the date of communication of order may be different; the period of appeal must be computed based on the date of the communication of order.

But due to the delayed operationalization of the GSTAT, the government has notified a timeline for filing appeals before the tribunal via Notification S.O. 3502(E) dated 30 June 2026. In respect of orders that were communicated before 1 May, 2026, an appeal must be filed by the aggrieved party up to 31 July, 2026.

In this situation, taxpayers need not calculate the 3-month period of appeal from the original date of communication of appeal, but taxpayers should check whether they fall within the window of 31 July, 2026.

COMMUNICATION OF DECISION / ORDER

Communication of an order or decision by any of the modes as prescribed by Section 169 shall be deemed to be the date of communication of the order. In case communication has been made through more than one mode of communication, the earliest communication should be taken as the date of communication for the purpose of computation of the appeal period.

COMPUTATION OF APPEAL PERIOD

A query that arises is whether the appeal period has to be counted as per the actual no. of days or a standard of 30 days is to be assumed for the term ‘month’ under Section 112.

It is implied from the case of *Shri Ram Ply Product v. Additional Commissioner Grade-2*[6] that 4 months (including 1 month condonation) are not a standard 120 days but may be 121 or 122 days.

Though the case relates to the interpretation of the term ‘month’ under Section 107, since both provisions use the expression ‘month’ rather than the number of days, it may be implied that the calculation of the term ‘month’ must be done with the same meaning as a calendar month.[7]

[6] (2023) SCC OnLine All 5324.
[7] Anil Janardhan, *Appeal Period and Condonation of Delay Beyond Appeal Period Under GST*, TAXGURU (Sept. 6, 2023), https://taxguru.in/goods-and-service-tax/appeal-period-condonation-delay-appeal-period-gst.html.

CONDONATION OF DELAY UNDER 112(6)

Section 112(6) empowers the Appellate Tribunal(GSTAT) to admit an appeal after the expiry of the 3-month limitation period for a further period of 3 months if the tribunal is satisfied that there exists sufficient cause for not filing an appeal within time. However, the tribunal cannot condone the delay after a further period of appeal.

The power to condone delay is not unlimited; if the delay exceeds the limitation period as well as the statutory condonation period, then the Tribunal will not have jurisdiction to entertain such an appeal. The tribunal has authority to condone delay only within the time period prescribed by the statute.

A question may arise in the case of the notification dated 30 June, 2026, whether there exists a provision for appeal after 31 July, 2026. Whether this provision for 3 months' condonation starts after 31 July, 2026.

From the bare reading of Section 112(1), which is now amended to include the notified date 31 July 2026, read with Section 112(6), it may be implied that the 3-month condonation period starts after the notified limitation date. However, a concrete answer will be available to this question in the upcoming months. This article sincerely advises the taxpayer to file an appeal within the prescribed time and not to rely on the condonation period.

NON-APPLICABILITY OF SECTION 5

The tribunal being an authority created by the statute and deriving its authority from the statute, therefore, cannot extend beyond the statutory permissible limit to condone the delay. This is consistent with the principle that where there exists a special statute that prescribes a particular limitation and a particular period in which delay may be condoned, the authority cannot bypass such limits by invoking a general principle under a law. Therefore, the general principles relating to Section 5 [8]of the Limitation Act, 1963, are inapplicable to the tribunal in a manner in which they override the provisions of the Central Goods and Service Tax Act (CGST) under Section 112(6).[9]

[8] Limitation Act, No. 36, Acts of Parliament, 1963, §5 (India).
[9] Mohan Agarwal, *Condonation of Delay in Filing Appeals under Section 112 before GST Appellate Tribunal,* TAXGURU (June 30, 2026), https://taxguru.in/goods-and-service-tax/condonation-delay-filing-appeals-section-112-gst-appellate-tribunal.html.

Also, by relying on *Singh Enterprises vs. Commissioner Central Excise, Jamshedpur*,[10]

The issue before the Supreme Court was whether the Appellate Authority (the Commissioner) under the Act could invoke Section 5 of the Limitation Act 1963 to excuse a delayed appeal that exceeded the deadline set out by the Act.

The Supreme Court held that the commissioner had the same limitations placed upon him as contained in the act because he is a special statutory authority who derives only those powers that are expressly defined by statute.

Further, the Supreme Court stated that if an act declares a statutory time limit and that a delay may only be permitted for a certain period after the statutory time limit, this clearly indicates the intent of the legislature was to prevent the inclusion of a more generalized delay application under Section 5 of the Limitation Act 1963. Consequently, any appeal received after any applicable statutory limitations will not be allowed.[11]

SUFFICIENT CAUSE

The term ‘sufficient cause’ has not been defined directly in the CGST Act, but courts have played a significant role in defining this term through their judgments and orders. The courts have interpreted the term ‘sufficient cause’ to include no communication of order, serious health issues, occurrence of natural calamities, GST portal not working in the required manner, cases where necessary documents could not be obtained at the required time due to the fault of authority, and cases involving accountants' or advocates' misadvise, but in cases where rectification applications are pending, courts across India do not have a consistent view.

Ramlal v. Rewa Coalfields Ltd.,[12] the Court in this case held that the condonation of delay under Section 5 of the Limitation Act is a discretionary power of the Court and should only be granted after establishing a sufficient cause for the application. There is no absolute right to condone a delay, and unless the applicant can demonstrate a sufficient cause for the application being delayed, then the application will automatically be dismissed. Even if there is a sufficient cause to support the application, the court will further exercise its discretion as to whether the

[10] (2008) 3 SCC 70.
[11] Priyansh Sharma, *Condonation of Delay in Filing Appeals under the GST Laws: The Ticking Clock of Justice,* CGGST (Oct. 15, 2025), https://www.cggst.com/article/condonation-of-delay-in-filing-appeals.
[12] 1961 SCC OnLine SC 39.

delay should be condoned, based upon relevant facts going toward determining the bona fides of the applicant. The mere fact that the applicant did not submit the notice of appeal to the respondent as soon as possible within the timeframe for filing an appeal does not automatically lead to the refusal to grant condonation of the delay.

Courts may be liberal with shorter delays in comparison to longer delays. For longer delays, more solid documentary evidence is needed. The due diligence of the appellant is also a necessary condition. Courts decide such due diligence on a case-to-case basis.

PRE-DEPOSIT

The appellant must pay the mandatory pre-deposit fees to appeal before the tribunal. The appellant is required to pay 100% of the admitted amount and 10% of the disputed amount in addition to the 10% already paid under Section 107[13], also subject to other statutory requirements.

The payment of a pre-deposit is mandatory within the statutory period (inclusive of the condonation period) unless dispensed with. Such payment may show the bona fide intention but cannot be used in place of a 'sufficient cause' under Section 112(6)[14].

WRIT TO BE INVOKED OR NOT.

The writ jurisdiction of the High Court under Article 226[15] is extraordinary and discretionary in nature. Hence, the High Court cannot be approached in every case where the taxpayer lets the statutory limitation period and condonation period expire, even though the case may have merits.

But the High Court can be approached in case exceptional circumstances exist where the order/decision exists without jurisdiction or the authority of an act in itself is challenged or where there exists a prima facie abuse of the process of court, the principle of natural justice is violated, or due process, which is required, is not followed.

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[13] The Central Goods and Services Tax Act, 2017, No. 12, Acts of Parliament, 2017 §107 (India).
[14] The Central Goods and Services Tax Act, 2017, No. 12, Acts of Parliament, 2017 §112 (India).
[15] INDIA CONST. art. 226.

CONCLUSION

By extension of the deadline till 31 July, taxpayers have been given relief to exercise their right to appeal before GSTAT, who could not exercise such right due to the non-operation of GSTAT. The taxpayer must not delay further as the right to appeal has statutory limitations attached to it under Section 112. The condonation of delay and extraordinary writ jurisdiction are uncertain in this situation where there has already been one extension.