

Five Hundred and Four: GSTAT's Reckoning with the Limits of Limitation

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"The law of limitation is a law of peace, justice and repose." Few maxims in procedural jurisprudence carry as much quiet authority as this and yet, there is a certain irony in the law of limitation: a doctrine designed to foreclose stale

claims has itself generated one of the freshest and most consequential questions before the nascent GST Appellate Tribunal.

On 01 July 2026, the Principal Bench of the Hon'ble GSTAT at Delhi, in ***Pattinam Chettiar Kalamkandavengai v. DSTO I, Thuraiyur Assessment Circle, D. Gunasekaran*** [[2026-VIL-35-GSTAT-DEL-PB](#)], declined to decide the merits of a vexed statutory question and instead ordered what the breadth of the issue plainly demanded a consolidation of five hundred and four appeals, pending across various State Benches, which had converged upon an identical question of law: whether the GSTAT possesses the power to condone delay in filing an appeal beyond the outer statutory ceiling prescribed under [Section 107\(4\)](#) of the Central Goods and Services Tax Act, 2017.

That the Principal Bench thought it fit to pause, collect particulars, and list the matter on 20 July 2026, rather than render a bench-specific ruling, is itself a statement of judicial temperament. *Res judicata* and its kindred doctrines exist precisely to prevent multiplicity of proceedings on the same question. The Bench's instinct to consolidate before deciding reflects a considered understanding that where the legal issue is uniform, the answer must be too and

that five hundred inconsistent rulings across State Benches would do violence to the very uniformity that a national GST architecture was designed to secure. This view also finds support from the mandate of third proviso to [section 109\(5\)](#) of the CGST Act read with Notification No [S.O. 4219\(E\)](#), dated 17.09.2025 as per which where any case pending before two or more State Benches involves an identical question of law the same shall be heard by the principal bench only.

1. The Statutory Architecture and the Fault Line It Creates

To appreciate the gravity of the question, one must trace the appellate ladder that the CGST Act erects. **Section 107(1)** grants a taxpayer three months from the date of communication of the order appealed against to approach the Appellate Authority. **Section 107(4)** then extends a limited grace: the Appellate Authority may condone the delay if the appellant satisfies it that there was sufficient cause for not presenting the appeal within the prescribed period but this condonation power is expressly capped. The outer ceiling is one month beyond the original three. Beyond that, the Appellate Authority is rendered *functus officio* in so far as condonation is concerned and it simply has no statutory authority to admit a belated appeal.

[Section 112](#), which governs appeals to the GSTAT, is the natural successor provision. The taxpayer dissatisfied with an order of the Appellate Authority, or a Revisional Authority, may prefer an appeal to the Tribunal within three months. **Section 112(6)** mirrors the pattern of Section 107(4), empowering the Tribunal to condone delay on a showing of sufficient cause by three months.

Thus, the issue is where an appellant, for whatever reason, could not or did not file before the Appellate Authority within the four-month outer window can the GSTAT, exercising its appellate jurisdiction under Section 112, look behind that determination and condone the antecedent delay' Or is the Section 107(4) ceiling a jurisdictional fact that binds even the Tribunal, foreclosing any equitable

intervention at the higher appellate tier' This, in essence, is the question that five hundred and four matters have carried to Delhi.

2. The Tension Between Limitation and Justice

The classical position in Indian jurisprudence is that limitation statutes are statutes of repose i.e., *interest reipublicae ut sit finis litium*. The public interest lies in finality, and therefore the legislature draws lines around the exercise of legal rights. The Supreme Court has repeatedly held that limitation provisions, even harsh ones, must be construed strictly, since they reflect a considered legislative policy choice. On this reading, Section 107(4)'s one-month ceiling is not a procedural technicality but a substantive prescription that marks the outer frontier of the Appellate Authority's jurisdiction over belated filings.

Yet the counter-position is equally rooted in authority. [Section 5](#) of the **Limitation Act, 1963**, read with [Section 29\(2\)](#), has long been understood to apply to appeals before statutory tribunals unless expressly excluded. The question of whether the Limitation Act is impliedly excluded by the CGST Act's internal condonation scheme given that Section 107(4) creates its own self-contained regime is far from settled. If the Limitation Act applies to GSTAT proceedings under Section 112, it may furnish an independent basis to condone delay that the Appellate Authority could not, by virtue of the Section 107(4) ceiling, itself condone.

It may be interesting to note here that while some High Courts like Calcutta in ***S.K. Chakraborty & Sons vs. Union of India*** ([2023-VIL-855-CAL](#)), ***Kajal Dutta v. Asstt. Commissioner of State Tax*** ([2023-VIL-998-CAL](#)) have taken a view that Limitation Act provisions would be applicable to CGST Act for condonation of delay. On the contrary the Allahabad High Court in ***Abhishek Trading Corporation vs. Commissioner (Appeals)*** [2024-VIL-168-ALH](#) and the Madras High Court in ***Ramanujan Venkatesan vs. Joint Commissioner (Appeals-II)*** [2023-VIL-1058-MAD](#) has taken counter view and has held that

Limitation Act will not apply to proceedings under the CGST Act being a special statute. It may also be noted that the decision in ***S.K. Chakraborty (above)*** is stayed by the Supreme Court in ***Joint Commissioner v. S.K. Chakraborty and Sons*** [[2024-VIL-60-SC](#)].

3. The Creature of Statute Cannot Outgrow Its Maker

Powerful as the equitable arguments may be, they must contend with the time settled principle that a tribunal is a creature of statute, and its jurisdiction is both conferred and confined by the instrument that brings it into existence and a statutory body can exercise only such powers as the statute expressly grants or necessarily implies.

On this precise question, the law is more or less settled by the Supreme Court in ***Singh Enterprises v. Commissioner of Central Excise, Jamshedpur*** [[2007-VIL-02-SC-CE](#)], wherein somewhat identical question arised under the Central Excise Act, whether the appellate authorities, as creatures of statute, could condone delay beyond the ceiling prescribed under that Act' The Supreme Court held that the appellate authorities being creatures of statute, were vested with jurisdiction to condone delay only to the extent the statute permitted and no further. The proviso to Section 35(1) under excise act, made the position crystal clear: the appellate authority had no power to entertain an appeal presented beyond the condonable window of thirty days after the expiry of the normal sixty-day period. The Court went further and held that the existence of a specific internal condonation mechanism within the statute amounted to a complete exclusion of Section 5 of the Limitation Act. Where the legislature had itself addressed the question of delay and drawn its own line, there was no room left for the general law to operate.

The significance of ratio in *Singh Enterprises* for the question before GSTAT can scarcely be overstated. There is almost identical language between the Central Excise and CGST Act provisions and to this extent it is difficult to see how GSTAT

can reach a contrary conclusion without either distinguishing *Singh Enterprises* on its facts or inviting the Supreme Court's correction.

4. A Catena of Tribunal Precedent Cementing the Position

The Supreme Court's ruling in *Singh Enterprises* did not remain an isolated pronouncement. It seeded a consistent and unbroken line of decisions across CESTAT Benches dealing with the service tax, central excise, and customs regimes each reaffirming, in its own factual context, the proposition that a statutory body cannot travel beyond the limitation ceiling that its parent statute prescribes. To illustrate a few:

In ***FIL Industries Limited v. Commissioner of Central Excise, Jammu*** [[2008-VIL-753-CESTAT-DEL-CE](#)], the Delhi Bench of CESTAT applied *Singh Enterprises* with dispatch, holding that the condonation power available to the Tribunal was co-extensive with and could not exceed what the statute had authorised. The Delhi Bench returned to the same question more than a decade later in ***Diamond Construction v. Commissioner of Customs, Central Excise and Service Tax, Jabalpur*** [[2019-VIL-865-CESTAT-DEL-ST](#)], and once again, the Bench affirmed that where the statute provides its own condonation ceiling, neither the Tribunal nor the Appellate Authority could extend grace beyond it.

More recent decisions confirm that the position has not softened with the passage of time. The Mumbai Bench, in ***Parekh Cranes and Machinery v. Commissioner of Customs (Import)*** [[2026-VIL-1229-CESTAT-MUM-CU](#)], and the Allahabad Bench, in ***Tayal Construction Company v. Commissioner of Central Excise and CGST, Meerut*** [Service Tax Appeal No. 70590 of 2025, All. CESTAT], have also applied the *Singh Enterprises* ratio to dismiss applications for condonation that exceeded the statutory ceiling.

Taken together, this catena of decisions spanning over seventeen years, multiple CESTAT Benches across Delhi, Mumbai, and Allahabad, and three distinct indirect tax regimes presents to the GSTAT Principal Bench a very high persuasive body of authority to overcome. It seems that the appellants in the 504 matters have their task cut out and will need to do more than invoke equity or institutional hardship. They will need to identify a feature of the CGST Act's architecture sufficiently distinct from the provisions considered in *Singh Enterprises* and its progeny to justify a different outcome.

5. The Principal Bench at the Crossroads: A Question That Will Define a Tribunal

It is against this formidable backdrop that the truly interesting question presents itself: how will the GSTAT Principal Bench actually navigate the issue? The task before the Bench is neither simple nor enviable, and the intellectual tension it must resolve is sharper than it may appear on the surface.

On one hand, *Singh Enterprises* is a Supreme Court decision and, by virtue of **Article 141 of the Constitution**, its ratio is binding on all courts and tribunals throughout the territory of India. The GSTAT is a creature of statute and cannot, by definition, place itself above the law that the apex court has pronounced. If the structural parallel between Central Excise Act and the CGST Act is accepted which is to say the least difficult to resist, then the Bench would appear constrained to hold that no condonation is available beyond the statutory ceiling, regardless of the hardship this occasions to individual appellants.

On the other hand, GSTAT is not the CESTAT, and the CGST Act is not the Central Excise Act. Counsel for the appellants may press the Bench to examine whether the CGST Act's unique legislative history including the protracted delay in the Tribunal's constitution, the special remedial provisions that Parliament itself enacted to address that delay, and the guarantee of access to appellate adjudication creates a sufficiently distinct legal landscape to permit a different

conclusion, or at the very least, to invite a reference to the Supreme Court for authoritative reconsideration in the GST context. There is also the argument, which cannot be dismissed lightly, that the question of whether Section 5 of the Limitation Act is excluded under the CGST Act is not yet directly decided by the Supreme Court in that specific statutory context, and that *Singh Enterprises*, while authoritative in its ratio, arose under a different enactment.

What makes this moment particularly arresting is that the GSTAT is, functionally, writing the first chapter of its own jurisprudential identity. The manner in which the Principal Bench deals with the tension between binding precedent and contextual equity will signal to practitioners, taxpayers, and future benches what kind of tribunal the GSTAT intends to be i.e., the one that applies established doctrine with discipline, or one that sees room for purposive interpretation in a new statutory era. A ruling that distinguishes or limits *Singh Enterprises* will require the Bench to marshal considerable textual and constitutional reasoning and might almost certainly travel to the Supreme Court on appeal, inviting the very apex court that decided *Singh Enterprises* to revisit its own ratio in the GST context.

Either way, the ruling that emerges from the consolidation of these 504 appeals will be among the most closely watched pronouncements in the early life of the GSTAT. It will be watched not merely by the litigants immediately before the Bench, but by every tax-practitioner, every CFO, and every adjudicating authority across the country who needs to understand where the Tribunal draws the line between access and finality. That is precisely why the Principal Bench was right to consolidate because an answer given to one must, in fairness and in law, be the answer given to all.

6. Consolidation as Judicial Statesmanship

The order of 01 July 2026 does not decide the law. It merely assembles the facts and the forum. Yet in doing so, it discharges an important function. The principal

bench of GSTAT, as the apex adjudicatory body under the GST architecture, is uniquely positioned to render a ruling that binds State Benches across the country, thereby eliminating the risk of conflicting precedents on a question that affects hundreds of taxpayers identically situated. A State Bench ruling in Tamil Nadu on this issue would have had persuasive value at best whereas a ruling from the Principal Bench will carry the weight of institutional authority and the force of binding precedent.

The approach echoes the practice of the Supreme Court and the High Courts of directing the Registry to tag related matters and list them before a common Bench, a practice rooted in the constitutional imperative of ensuring uniformity and certainty in the interpretation of law. It cannot be gainsaid that certainty and consistency rank among the most vital tenets of legal jurisprudence, a proposition traceable to classical tax theory of Adam Smith itself, in his *Wealth of Nations* (1776), set forth four canons of taxation, one of which canon was of certainty and has since become axiomatic to sound fiscal administration. That the GSTAT, at this nascent stage of its existence, has embraced this approach augurs well for the coherent development of GST jurisprudence.

7. Conclusion

Pattinam Chettiar Kalamkandavengai may prove, in retrospect, to have been among the most consequential ones in the Tribunal's nascent docket for it signals that GSTAT understands its institutional role, and that it will not permit a question of such frequency and consequence to be answered piecemeal, bench by bench, appellant by appellant. In a system that touches every registered person in the country, the law of limitation cannot afford to be locally variable, bench-specific, or contingent on the equities of whichever appellant happens to be before the forum on a given day. The five hundred and four shall have their answer together and when they do, it will speak for all.

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(The views expressed in this article are strictly personal.)