



**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No.9516 of 2025**

**Chandrakanta Parida**

**... Petitioner**

Represented by Adv.-  
Mr.B. Panda, Advocate

**-Versus-**

**The State Tax Officer, CT & GST ...  
Circle, Jajpur & Another**

**Opposite parties**

Represented by Adv.-  
Mr. Sunil Mishra,  
Standing Counsel

**CORAM:  
HON'BLE THE CHIEF JUSTICE  
AND  
HON'BLE MR. JUSTICE MANASH RANJAN PATHAK**

**Order No.**

**ORDER  
23.07.2025**

**03.** The matter is taken up through Hybrid mode.

**2.** The challenge is made to an order of the Appellate Authority in rejecting an appeal filed by the petitioner beyond the statutory period of limitations provided under Section-107 of the CGST and OGST. The Authority proceeded to dismiss the said application for condonation as the outer limit prescribed in the aforesaid provisions is inflexible and since the appeal was filed beyond the time stipulated in the said provision, the appeal deserves to be dismissed on the anvil of limitation.



3. Our attention is drawn to notification dated 2<sup>nd</sup> November 2023 issued by the Central Board of Indirect Taxes and Customs, where the conscious decision was taken that in the event an appeal is filed in Form GST APL-01 in accordance with sub-Section-1 of Section-107 of the said Act beyond the period of limitation, such assessee may be permitted to deposit further 2.5% of the total tax on the electronic cash ledger so that the appeal may be regularized and be heard on merit.

4. According to Mr. Mishra, the petitioner did not avail the benefit extended by the said notification dated 2<sup>nd</sup> November, 2023 and therefore, there no impediment on the part of the appellant to seek further leniency in the garb of Article-226 of the Constitution of India.

5. It appears from Section-112 of the aforesaid Act that a right to challenge the order of Appellate Authority is provided before the Appellate Tribunal. We have given to understand that till this time; the Appellate Tribunal has not been constituted nor made operational.

6. Sub-Section-8 of Section-112 of the Act postulate that such appeal shall not be filed before the Appellate Tribunal



unless a sum equal to 10% of the remaining amount of the tax in dispute in addition to the amount under sub-Section-6 of Section-107 is deposited. Since the Tribunal has not been made function, the litigant should not be rendered remediless. Equally, we cannot overlook the statutory impositions relating to the filing of an appeal before the Appellate Tribunal, and therefore, it is a bounden duty of the assessee to comply the said provision, even if, the challenge is made before this Court under Article-226 of the Constitution of India.

7. We, therefore, direct the appellant/petitioner to deposit 10% of the remaining amount of tax in dispute within one week from the date of presentation of this order.

8. Let this matter be listed on 6<sup>th</sup> August, 2025. It is made clear that upon deposit of said amount, it is open to the petitioner to pray for an interim relief as prayed in the instant writ petition.

**(Harish Tandon)**  
**Chief Justice**

**SAG** | **blog**

**(M.R. Pathak)**  
**Judge**