



2025:CGHC:60460

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 203 of 2025

1 - M/s JP Construction Co. Partnership firm through its partner Jai Prakash Agarwal, aged about 64 Years, S/o Sant Lal Agarwal, R/o House No. 140, Tulsi Nagar, Ward No. 2, Korba Town, Korba District Korba (C.G.)

... Petitioner

versus

1 - Commissioner (Appeal) Central GST, Custom And Central Excise (Raipur), Raipur District Raipur (C.G.)

2 - The Joint Commissioner (Appeal) Central GST, Custom And Central Excise (Raipur), Raipur District Raipur (C.G.)

3 - The Assistant Commissioner CGST And Central Excise, Range- 1, Division Korba, District Korba (C.G.)

... Respondent(s)

(Cause title as taken from Case Information System)

For Petitioner	:	Mr. Vikram Sharma, Advocate
For Respondents	:	Mr. Maneesh Sharma, Advocate

Hon'ble Shri Justice Naresh Kumar Chandravanshi

Order on Board

12/12/2025

1. With the consent of learned counsel for the parties, the matter is heard finally.

2. This petition has been preferred by petitioner under Article 226 of the Constitution of India against the order dated 18.08.2025 (Annexure-P/1) passed by the Joint Commissioner (Appeal), Central Tax, Raipur (CG) under Section 107 of the Chhattisgarh Goods and Services Tax Act, 2017 (for short “the Act, 2017”) in Appeal No. 197(GST)/2025 and prayed for the following reliefs:-

“10.1. That the Hon’ble Court may be please to issue the writ of appropriate nature quashing the impugned order passed in appeal dated 18.08.2025 (Annexure P/1) being illegal, and incorrect in the interest of justice.

10.2. Cost of the petition may be granted to the petitioner.

10.3. Any other relief which this Hon’ble Court deems fit and proper may also kindly be granted to the petitioner, in the interest of justice.”

3. As per the Scheme of the Act, 2017, second appeal is provided before the Goods and Service Tax Appellate Tribunal. It is stated at the Bar that though the Tribunal has been notified in the State of Chhattisgarh, the president or the members have not yet been appointed and therefore, this Writ Petition seeking the relief(s) as stated above has been filed.
4. Learned counsel for the petitioner would submit that the matter in issue has already been decided by the Co-ordinate Bench of this Court in WPT No.40/2023 (M/s. Divya Steels Vs. State of CG and ors.) and other connected matters vide order dated 09.05.2024. In the said order, it has been observed that as soon as the President

or State President enters office of the Goods and Service Tax Appellate Tribunal constituted under the Act 2017, the petitioner would file an appeal that may be decided in accordance with law on its own merits. He also submits that the Central Board of Indirect Taxes and Customs has issued an order on 03.12.2019 (Order No.09/2019-Central Tax) wherein it has been observed that for the purpose of filing an appeal or application as referred to in sub section (1) or sub section (3) of Section 112 of the Act 2017, as the case may be, the Appellate Tribunal and its Benches are yet to be constituted in many States as a result of which the said appeal or application could not be filed within time limit. He submits that for the removal of such difficulties, it has been clarified that for the purpose of calculating, the date on which the order sought to be appealed against is communicated to the person preferring the appeal in sub section (1) of Section 112, the start of three months period shall be considered to be date on which the President or State President, as the case may be, of the Appellate Tribunal after its constitution under Section 109, enters office. Learned counsel submits that after issuance of the said order, limitation has already been extended, further through notification dated 17.09.2025, the date of filing of appeal has also been notified, therefore, this petition may be disposed of and liberty may be granted to invoke the aforesaid provision to file an appeal along with statutory deposit.

5. Learned counsel for the respondents would not oppose the aforesaid prayer.
6. Having regard to the submission of learned counsel for the parties, particularly considering the order dated 03.12.2019 issued by the Central Board of Indirect Taxes and Customs and also considering the order dated 09.05.2024 passed by the Coordinate Bench in WPT No.40/2023 and other connected matters, this Court finds it appropriate to direct that as soon as the President or State President enters the office of Goods and Service Tax Appellate Tribunal constituted under the Act of 2017, the petitioner may invoke the aforesaid provision for filing an appeal after statutory deposit. On such appeal being filed, the concerned Authority shall decide the same strictly in accordance with law. The statutory stay as provided under Section 112 (9) of the Act 2017 would remain in operation till the decision of said appeal.
7. It is made clear that if the appeal is not filed within the prescribed period of limitation, the State would be at liberty to proceed against the petitioner for recovery of remaining tax, interest and penalty, if any, in accordance with law.
8. It is also made clear that if the amount required to file an appeal is not deposited by the petitioner within a period of 30 days from the date of this order, in the light of the Circular dated 11.07.2024, this order would lose its efficacy.

9. With the aforesaid observations/directions, this Petition stands **disposed of.**
10. Pending interlocutory application(s), if any, also stands disposed of. No order as to cost(s).

Sd/-
(Naresh Kumar Chandravanshi)
Judge

Ravi Mandavi