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NADIM MOHLE



2026:CGHC:12066

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HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 168 of 2023

M/s Maa Shakambari Steel Limited, Through Its Authorized Signatory Mr. Sudhir Mishra, Having Its Office At Hamirpur Road, Sambalpuri, Raigarh - 496001.

... Petitioner

versus

1 - The Assistant Commissioner of State Tax Raigarh-1 Bilaspur, Division-2 Chhattisgarh, Atal Nagar Naya Raipur Chhattisgarh 492101

2 - The Commissioner, Head Office Commercial Tax -GST Department, North Block, Sector - 19, Atal Nagar Naya Raipur Chhattisgarh 492101.

3 - The Union of India, Through Its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001

... Respondent(s)

For Petitioner	: Mr. Moulik Bhanshali, Advocate on behalf of Mr. Vivek Chopda, Advocate
For State	: Ms. Anuradha Jain, Deputy Government Advocate
For Respondent No.3	: Ms. Annapurna A Tiwari, Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey

Order on Board

13/03/2026

1. Heard on admission.
2. Admit.
3. With the consent of the parties, matter is heard finally.

4. This Petition has been filed against the order dated 20.01.2023 passed by Respondent No.1 under Section 107(11) of the Chhattisgarh Goods & Services Tax Act, 2017 and order dated 10.03.2025 whereby, the application filed by the Petitioner under Section 161 of the said Act has been rejected by the said authority.
5. At the outset, learned Counsel for the petitioner submits that Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing has already issued a circular i.e. Circular No.224/18/2024-GST dated 11.07.2024 under the subject heading "Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation" and laid down the policy where the Appeal against such order of the appellate authority could not be filed under Section 112 of the Central Goods and Services Tax Act, 2017 (for short 'the CGST Act') due to non- constitution of Appellate Tribunal (for short 'the Tribunal'). He further submits that as prescribed at para-4 of the said circular, "in order to facilitate the taxpayers to make the payment of the amount of pre-deposit as per sub-section (8) of Section 112 of the CGST 3 Act and to avail the benefit of stay from recovery of the remaining amount of confirmed demand as per sub-section (9) of section 112 of the CGST Act, it is clarified that in cases where the taxpayer decides to file an Appeal against the order of appellate authority and wants make the payment of the amount of pre-deposit as per sub-section (8) of Section 112 of the CGST Act, he can make the payment of an amount equal to the amount of pre-deposit by navigating to Services >> Ledgers >> Payment towards demand from his dashboard. The taxpayer would be navigated to Electronic Liability Register (ELL) Part-II in which he can select the order, out of the outstanding demand orders, against which payment is intended to be made. The amount so paid would be mapped against the selected order and demand amount would be reduced in the balance liability in the aforesaid register. The said amount deposited by the

taxpayer will be adjusted against the amount of pre-deposit required to be deposited at the time of filing appeal before the Appellate Tribunal."

6. He further submits that earlier also, prior to the amendment of the CGST Act, by Act 8 of 2023, which came into force with effect from 01.08.2023, a circular has been issued on 03.12.2019 whereby, limitation has already been extended. As per circular dated 11.07.2024, it is now mandatory that the tax payer also needs to file an undertaking/declaration with the jurisdictional proper officer that he will file Appeal against the said order of the appellate authority before the Tribunal, as and when it comes into operation and referred to relevant paras i.e. paras-5 & 6, which read as under:-

"5. The taxpayer also needs to file an undertaking/declaration with the jurisdictional proper officer that he will file appeal against the order of the appellate authority before the Appellate Tribunal, as and when it comes into operation, within the timelines mentioned in section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019. On providing the said undertaking and on payment of an amount equal to the amount of pre- deposit as per the procedure mentioned in para 4 above, the recovery of the remaining amount of confirmed demand as per the order of the appellate authority will stand stayed as per provisions of sub-section (9) of section 112 of CGST Act. 6. In case, the taxpayer does not make the payment of the amount equal to amount of pre-deposit or does not provide the undertaking/ declaration to the proper officer, then it will be presumed that taxpayer is not willing to file appeal against the order of the appellate authority and in such cases, recovery proceedings can be initiated as per the provisions of law. Similarly, when the Tribunal comes into operation, if the taxpayer does not file appeal within the timelines specified in Section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the remaining amount of the demand will be recovered as per the provisions of law."

7. He further submits that the Government of India, Ministry of Finance, Department of Revenue, vide Notification No. S.O. 4220(E) dated 17th September, 2025, issued in exercise of the powers conferred by sub-section (1) of section 112 of the Central Goods and Services Tax Act, 2017, has notified 30th June, 2026 as the date up to which an appeal may be filed before the Goods and Services Tax Appellate Tribunal in respect of all cases where the order sought to be appealed against has been communicated to the person preferring the appeal before 1st April, 2026. In respect of orders communicated on or after 1st April, 2026, the appeal shall be filed before the Appellate Tribunal within three months from the date of communication of such order.
8. He lastly submits that this petition may be disposed of granting liberty in favour of the petitioner to avail the alternative recovery by filing an undertaking/declaration in terms of circular dated 11.07.2024 issued by the Central Board of Indirect Taxes and Customs, GST Policy Wing & circular dated 17.09.2020.
9. Learned State Counsel does not oppose the aforesaid prayer.
10. Having regard to the submissions made by learned Counsel for the parties and particularly considering that there are explicit guidelines for recovery of outstanding dues in cases wherein, first appeal has been disposed of till the Appellate Tribunal comes into operation, this Court is of the considered opinion that nothing remains for adjudication in this Writ Petition.
11. Accordingly, liberty is reserved in favour of the Petitioner to comply with the necessary conditions of circular No.224/18/2024- GST of the Central Board of Indirect Taxes and Customs dated 11.07.2024 by filing an undertaking/declaration with the jurisdictional proper officer that she would file an Appeal against the order under challenge before the Appellate Tribunal as and when it comes into operation within the time lines mentioned in Section 112 of the CGST Act notification dated

17.09.2025 and shall also pay pre-deposit as per sub-section (8) of Section 112 of CGST Act within a period of 15 days from the date of receipt of copy of this order, if not already deposited. It is ordered that as per the said circular, if the Petitioner files such undertaking with regard to the pre-statutory deposit, the recovery of the remaining amount shall remain stayed as per sub-section (9) of Section 112 of the CGST Act.

12. It is made clear that if the said amount is not deposited within the aforementioned period, this order shall lose its efficacy.
13. With the aforesaid direction/observation, the instant Writ Petition stands disposed of.

Sd/-

Rakesh Mohan Pandey

JUDGE



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