



2026:AHC:72449

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 438 of 2024

M/S Hanif Ahmad Thekedar

.....Petitioner(s)

Versus

Gst Council And 2 Others

.....Respondent(s)

Counsel for Petitioner(s) : Shubham Agrawal
Counsel for Respondent(s) : A.S.G.I., C.S.C., Krishna Ji Shukla

Court No. - 35

HON'BLE DR. YOGENDRA KUMAR SRIVASTAVA, J.

Heard Shubham Agrawal, learned counsel for the petitioner and Sri Ravi Shanker Pandey, learned Additional Chief Standing Counsel appearing for the State respondents and Sri Krishna Ji Shukla, learned counsel appearing for the respondent no.1, GST Council.

The instant writ petition was preferred with the assertion that no Tribunal had been constituted under Section 109 of the 2017 Act, for preferring an appeal against orders passed under Sections 107 or 108 of the said Act.

Counsel appearing for the State respondents has brought to the notice of the Court that the Central Government vide order dated 24.9.2025 has constituted the GST Tribunals and the Members have been appointed vide Office Order No.03/2025 dated 26.12.2025 with a request to join their respective Benches by 21.1.2026.

It is submitted that the Central Government, in exercise of powers conferred under section 111 of the CGST Act, issued a notification dated 24.04.2025 making rules for regulating the procedure and functioning of the GST Appellate Tribunals.

It is further pointed out that in exercise of powers under Section 112(1) of the Central Goods and Services Tax Act, 2017, the Central Government has issued a Notification No. CG-DL-E-17092025-266217 dated 17.9.2025, notifying 30th June, 2026, as the date, up to which appeals may be filed before the Appellate Tribunal in respect of all cases, where the orders sought to be appealed have been communicated before 1st April, 2026.

Once the procedure has been notified and appointments of the Presidents and the Members have been made to the respective Benches of the GST Appellate Tribunal, which itself indicates the functioning of GST Appellate Tribunal has been put to motion, no useful purpose will be served in keeping the matter pending before this Court.

In view of the aforesaid facts & circumstances of the case, without entering into the validity and legality of the impugned orders, the writ petition is **disposed of** with the following directions:-

(i) the petitioner(s) is/are permitted to prefer an appeal before the GST Appellate Tribunal as contemplated under section 112 of the GST Act as well as under the notification issued by the Central Government i.e. Notification No. CG-DL-E-17092025-266217 dated 17.9.2025, up to the period of June 30, 2026.

(ii) in case the appeal is preferred within the aforesaid period as referred herein above, the same shall be entertained without raising any objection with regard to the limitation;

(iii) while entertaining the writ petition, this Court directed the petitioner(s) to deposit certain amount. In case such amount is deposited by the petitioner(s), the same shall be treated as compliance of sub-section (8) of section 112 of the GST Act, for which the petitioner(s) shall furnish a certified copy of the interim order along with proof of deposit of such amount;

(iv) the Registrar of the GST Appellate Tribunal or the Officer

appointed for verification of appeal shall intimate the petitioner(s) for removing the defects, if any, within a period of three weeks from the date of preferring the appeal and the defects, if any, shall be cured/removed by the petitioner(s) within a period of 30 days from the date of intimation of such defects;

(v) it is made clear that the appeal shall be decided in accordance with law on its own merits.

(Dr. Yogendra Kumar Srivastava,J.)

April 3, 2026

Arun K. Singh

