



2025:CGHC:35661

**NAFR**

**HIGH COURT OF CHHATTISGARH AT BILASPUR**

**WPT No. 106 of 2025**

**1** - GTL Infrastructure Limited, a Company Registered Under Companies Act, 1956 Having Its Registered Office at Global Vision, Electronic Sadan-II, MIDC TTC Industrial Area, Mahape, Navi Mumbai, Maharashtra Through Its Manager Finance And Accounts MP & CG Mr. Naveen Agrawal Aged About 50 Years S/o Shri N.L. Agrawal R/o 63 Flower City, Baghmulia, Bhopal (M.P.)

**... Petitioner**

**versus**

**1** - The State Of Chhattisgarh Through Secretary Commercial Tax-GST Department Mahanadi Bhavan, Atal Nagar, Raipur, (C.G.)

**2** - The State Tax Officer Circle-6, Raipur Office Of State Tax Raipur Circle-6, Raipur (C.G.)

**3** - The Joint Commissioner (Appeal) State Tax, Office Of The Joint Commissioner (Appeal), State Tax, Raipur (C.G.), Pin 492001

**4** - The Commissioner Of State Tax Head Office Commercial Tax-GST Department, North Block, Sector-19, Atal Nagar, Raipur (C.G.)

**5** - The Principal Commissioner Cgst And Central Excise, Raipur, Office Of The Principal Commissioner, Central GST And Central Excise

Commissionerate, C.G.S.T. Bhawan, Dhamtari Road, Tikrapara, Opposite  
Pujari Park, Raipur, District- Raipur, Chhattisgarh- 492001

6 - Union Of India Through Secretary Ministry Of Finance Department  
Of Revenue, North Block, New Delhi 110001

... Respondents

For Petitioner	:	Mr. Siddharth Dubey, Advocate appears through VC, Mr. P.K. Tulsyan & Mr. Ayush Agrawal, Advocate
For Respondent No.5	:	Mr. Anumeh Shrivastava, Advocate
For Respondent No.6	:	Mr. Ramakant Mishra, Deputy S.G.
For State	:	Ms. Anuradha Jain, PL

**Hon'ble Shri Justice Deepak Kumar Tiwari**

**Order On Board**

**24/07/2025**

1. With the consent of learned counsel for the parties, the matter is heard finally.
2. This Petition has been filed against the order dated 06.03.2025 (Annexure-P/1) passed by the Joint Commissioner (Appeal), State Tax, Raipur (CG) under Section 107 of the Chhattisgarh Goods and Service Tax Act, 2017 (for short “**the Act 2017**”) in Appeal Case No.804/GST/2024 and prayed for the following reliefs:-

“**10.1** Quashing Annexure “P-1” (Colly) i.e. the order passed by the appellate authority/respondent No.3 and sequitur summary of demand.

**10.2** As a sequitur to relief 10.1 remanding back the matter to the appellate authority/respondent No.3 for fresh adjudication.

**10.3** Alternatively staying effect and operation of Annexure “P-1” (Colly) till the second appeal is decided by the Goods and Service Tax Tribunal.

**10.4** Grant any other relief(s) and/or pass any such order(s) that this Hon’ble Court may deem fit in facts and circumstances.”

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, 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 Co-ordinate 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, this order would lose its efficacy.
9. With the aforesaid observations/directions, this Petition stands **disposed of**.

Sd/-  
**(Deepak Kumar Tiwari)**  
Judge

*Priyanka*