**GSTAT**

**Court No. Court I**

**APL/146/AGR/2026**

KALPANA YADAV **.....Appellant**

**Versus**

M/S SARITA GRAH UDYOG, PROPRIOTER, 76 CANT SADAR BAZAR JHANSI UPJHA 284001 **.....Respondent**

**Counsel for Appellant**
SH. MUKESH KUMAR, AUTHORISED REPRESENTATIVE

**Counsel for Respondent**

**Hon'ble Ajeet Singh, Member(Judicial)**
**Hon'ble Vivek Kumar, Member (Technical)**

Form GST APL-04A

[See rules 113(1) & 115]

Summary of the order and demand after issue of order by the GST Appellate Tribunal

**whether remand order :** No

**Order reference no. :** ZA090400926000045H **Date of order :** 02/09/2026

| | | |
|---|---|---|
| **1.** | GSTIN/Temporary ID/UIN - 09EHCPS8855J1ZH | |
| **2.** | Appeal Case Reference no. - APL/146/AGR/2026 | Date - 20/04/2026 |
| **3.** | Name of the appellant - Kalpana Yadav , kalpana.1661982@gov.in , 9794990002 | |
| **4.** | Name of the respondant -<br>1. M/S SARITA GRAH UDYOG , saritag8855@gmail.com , 9452591950 | |
| **5.** | Order appealed against - AD090123016791B | |
| | **(5.1) Order Type -** Enforcement Order | |
| | **(5.2) Ref Number** - ZD090123054493I | Date - 12/01/2023 |
| **6.** | Personal Hearing - 02/09/2026 | |
| **7.** | Status of Order under Appeal - Reject - Order under Appeal is annulled | |
| **8.** | Order in brief - | |

| Summary of Order | |
|---|---|
| **9.** | If demand order then whether demand quantified: No |

| **10.** | For Other orders and Demand orders which are not quantified: | |
|---|---|---|
| Issues as raised by proper officer | Issues as determined by Appellate/Revisional authority | Order by GST Appellate Tribunal |
| Levy of Penalty | 0 | Appeal dismissed summarily by the Hon'ble GST Appellate Tribunal under Section 112(2) of the CGST/UPGST Act, 2017, as the disputed amount (Rs. 36,607/-) is below the prescribed monetary limit of Rs. 50,000/-. The order of the First Appellate Authority is maintained." |

Place :AGRA

Date : 07.09.2026

Signature

AGRA Sandeep Yadav

Designation : Stenographer/Law researcher

Jurisdiction :Agra

**ORDER**

Appeal is taken up on dais for hearing on admission.

Learned Departmental Authorised Representative Sh. Mukesh Kumar appeared for appellant, heard on admission.

Present appeal has been preferred by the department/ revenue against order 12.01.2023 passed by the First Appellate Authority (FAA) in first appeal no. AD090123016791B/06.01.2023 vide which respondent's first appeal has been allowed and order passed by the proper officer imposing penalty was set aside.

Appeal has been made for a disputed amount of Rs. 36,607/- only. On going through the findings recorded by the FAA and grounds mentioned by the department in APL-07, this bench is of the view that no substantial grounds have been raised which entails this bench to interfere with the findings recorded by the FAA for disputed amount which is lower than Rs.50,000/-.

Thus, in view of the above, even if appeal is admitted for hearing on merits, no end of justice would be served.

Therefore, appeal is liable to be dismissed summarily by virtue of section 112(2) of CGST/ UPGST act, 2017, which this bench directs.

Copy of order be communicated to all concerned, as per rules.

(Ajeet Singh)

(Vivek Kumar)

**Dated: 02.09.2026**