GSTAT

Court No. Court I

Filing No 2026109201000096

PRATIBHA RAI **.....Appellant**

Versus

PARLE BISCUITS PRIVATE LIMITED,
DIRECTOR, ROOM NO 3 GROUND FLOOR IRLA
GAOTHAN VILEPARLE WEST REBELLO
CHWAL ROOM NO 3 MUMBAI VILE PARLE
EAST MHMSU 400056 **.....Respondent**

Counsel for Appellant	**Counsel for Respondent**
SHRI MANAV KUMAR VIKAS, DEPUTY COMMISSIONER STATE TAX, VARANASI SHRI ANOOP KUMAR SINGH, ASSISTANT COMMISSIONER STATE TAX, VARANASI	SHRI MAYUR JAIN, ADVOCATE

Hon'ble Narendra Bahadur Yadav, Member(Judicial)
Hon'ble Ananjai Kumar Rai, Member (Technical)

ORDER

Per: Narendra Bahadur Yadav, Judicial Member

Shri Manav Kumar Vikas, learned Deputy Commissioner, and Shri Anoop Kumar Singh, learned Assistant Commissioner, appeared in person for appellant-State.

2. Learned counsel of respondent Shri Mayur Jain, Advocate, appeared virtually.

3. In compliance of verbal direction of this Bench the learned counsel of respondent uploaded the copy of Order-in-Appeal forthwith.

4. Heard learned representatives appearing for appellant State and learned counsel of respondent through virtual mode.

5. In spite of so many opportunities afforded to remove the defects, the appellant utterly failed to ensure compliance. Such conduct of appellant clearly establishes that appeal had been filed only to abuse the process of the Tribunal.

6. The amount of tax and penalty in dispute has been shown as below Rs. 2 Lakh/-.

7. Learned Appellate Authority relied upon the judgments in:

(i) *M/s Harley Food Products Private Limited v. State of U.P. and 33 Others*, 2018 NTN (Vol. 67) 59, Writ Tax No. 584 of 2018.

(ii) *M/s Shaurya Enterprises v. State of U.P. and 2 Others*, (2018) 37 VLJ 71, Writ Tax No. 563 of 2018.

(iii) *M/s Modern Traders v. State of U.P. and 2 Others*, 2018 NTN (Vol. 67) 71 (All. H.C.), Writ Tax No. 576 of 2018.

(iv) *M/s Ramesh Chand Kannumal v. State of U.P.*, (2018) 53 GSTR 270 (All. H.C.).

(v) *M/s Ascics Trading Company v. Assistant State Tax Officer, Squad No. 1, Aluva and Another*, (2018) 53 GSTR 265 (Ker. H.C.).

(vi) *M/s Raj Iron & Building Materials v. Union of India through its Secretary and 3 Others*, 2018 NTN (Vol. 66) 323.

8. The learned Appellate Authority observed the respondent as bonafide company registered under GST Law. It was also observed that minor discrepancies did not result to believe that there would have been any intention to evade the tax. On such grounds the order passed by the Adjudicating Authority was dismissed by the First Appellate Authority.

9. Failure of removing defects raised by registry at the end of appellant reveals sufficient ground to believe that the Sate did not pay proper heed in such regard considering the facts that appeal is meritless.

10. It would not be in the interest of justice to afford more opportunity to cure the defects at the end of appellant.

11. In the light of observations made above, instant appeal is liable to be dismissed at this stage.

12. Accordingly, the appeal is dismissed. The parties shall bear their own respective costs.

(Order pronounced in open court on 29.09.2026)

(Narendra Bahadur Yadav)

(Ananjai Kumar Rai)

Dated: 29.09.2026