GSTAT

State Bench Bengaluru

Court No. Court II

Filing No 2026129101000001

POOBALAN SURESHBABU **.....Appellant**

Versus

MANSOOR PASHA A, ACCOUNTANT, B S REDDY & ASSOCIATES & ORS. **.....Respondent**

Quorum

Hon'ble Sudha Koka, Member (Technical)
Hon'ble Srikanth Venkatraman, Member(Judicial)

Counsel for Appellant
NONE

Counsel for Respondent

ORDER

FINAL ORDER

Per: Sudha Koka, Member (Technical)

1. **Procedural Background:**

The present matter was listed before the Registrar's Court for the curing of defects on **01/07/2026**, **09/07/2026**, and **17/07/2026**. The appellant neither appeared nor took steps to cure the defects raised by the Registry, which were duly notified and made available to them on the GSTAT online filing portal.

Placement Before the Bench:

Due to the non-curing of defects within the mandated period of 30 days from the issuance of the Defect Memo, the matter was placed before the Bench for adjudication. The case was subsequently listed for hearing before the Bench on two separate occasions—**06/09/2026** and **23/09/2026**. The appellant failed to attend the hearings either virtually or in person. In effect, a total of five distinct opportunities granted to the appellant to cure the defects in the appeal remained unutilized.

Nature and Details of the 33 Defects Raised by the Registry:

The Registry raised a total of 33 defects in the appeal filing. Despite the lapse of ample time, the appellant failed to rectify any of the following enumerated shortcomings:

Core & Statutory Defects in Appeal :

- Non-submission of self-certified copies of the Order-in-Appeal (OIA) passed by the Appellate/Revisional authority (Defects 1 & 17).
- Non-submission of self-certified copies of the Order-in-Original (OIO) passed by the proper officer (Defects 2 & 18).
- Non-submission of Show Cause Notices (SCNs) or statements issued by the proper officer (Defects 3 & 21).
- Non-submission of notices issued by the appellate/revisional authority (Defect 20).
- Failure to include a statement of facts regarding the dispute before the Tribunal (Defects 10, 27 & 28).
- Failure to clearly state the issues under dispute before the Tribunal (Defect 26).
- Failure to provide a case summary of the dispute before the Tribunal (Defects 8 & 27).

Translation & Affidavits:

- Missing English translations for orders, notices, or statements passed in a language other than English (Defects 4 & 22).

- Failure to upload an affidavit confirming the accuracy of the English translation by the appellant, authorized representative, or translator (Defects 5 & 23).

Authority & Officer Details

Failure to correctly and fully specify the designation and office details of the appellate/revisional authority (Defects 6 & 24).

Incorrect or incomplete specification of the designation and office details of the officer/authority who passed the original order (Defects 7 & 25).

Formatting, Indexing, and Bookmarking:

Failure to upload all documents with correct indexing in a single consolidated PDF (Defects 9 & 31).

Failure to perform bookmarking and pagination according to the index (Defects 9 & 32).

Failure to ensure the Form of Appeal and attached documents are properly paginated and indexed (Defects 16 & 18).

Signatures & Digital Authentication:

- Failure to digitally sign uploaded documents and basic details by the person uploading them (Defects 9 & 29).
- Failure to physically sign, scan, and upload documents requiring the signature of the parties, including mandatory self-certification (Defects 15 & 33).

Court Fees:

- Non-compliance with the court fee requirements specified under Rule 110(5) of the CGST Rules, 2017, with only Rs. 1,000/- paid against the mandatory minimum fee of Rs. 5,000/- (Defects 12 & 30).

Conclusion:

Despite being afforded a total of five effective hearing opportunities across a span of two months to rectify the 33 fundamental and technical defects detailed above, the appellant has shown complete disregard and failed to cure them. Consequently, the appeal is liable to be rejected as defective.

ORDER

In view of the foregoing observations and the continuous default on the part of the appellant, the appeal is hereby **rejected as defective**.

(Sudha Koka)

(Srikanth Venkatraman)

Dated: 23.09.2026