GOODS AND SERVICES TAX APPELLATE TRIBUNAL,

State Bench Thane

Division Bench Court No. Court I

APL/10/THN/2026

VIKRAM INDERJIT KAPUR **.....Appellant**

Versus

CHANDRAKANT DHONDIRAM JADHAV, DEPUTY COMMISSIONER OF STATE TAX, 1ST FLOOR BANSIDHAR BUILDING GANESH NAGAR MANOR ROAD PALGHAR-401404 **.....Respondent**

Quorum

Hon'ble Shri Ramesh Nair, Member(Judicial)
Hon'ble Shri Prallhad S. Paranjape, Member (Technical)

Counsel for Appellant
SHRI SURINDER MEHRA, CHARTERED ACCOUNTANT

Counsel for Respondent
SHRI CHHAGAN JAYBHAY, DEPUTY COMMISSIONER, STATE AUTHORISED REPRESENTATIVE

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. : ZA270231026000008H **Date of order :** 07/10/2026

1.	GSTIN/Temporary ID/UIN - 27AAACL0824C1Z3	
2.	Appeal Case Reference no. - APL/10/THN/2026	Date - 18/12/2025
3.	Name of the appellant - VIKRAM INDERJIT KAPUR , adminho@lavinokapur.com , 9821045987	

4.	Name of the respondant - 1. CHANDRAKANT DHONDIRAM JADHAV	
5.	Order appealed against - AD271023034251Q	
	(5.1) Order Type - Demand Order	
	(5.2) Ref Number - ZD270224021156T	Date - 08/02/2024
6.	Personal Hearing - 07/10/2026 08/09/2026 11/08/2026 21/07/2026 10/06/2026 07/05/2026 30/04/2026	
7.	Status of Order under Appeal - Reject - Order under Appeal is annulled	
8.	Order in brief - Since the Principles of natural justice was not adhered to by both the lower authority, the impugned order was set aside and matter is remanded to the original authority for passing denovo order.	

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 interest or late fee or fine	5048008	Appeal is disposed of by way of remand to the adjudicating authority.

Place :THANE

Signature

Date : 07.10.2026

THANE Shri Ramesh Nair

Designation : Member

Jurisdiction :Thane

ORDER

GOODS AND SERVICES TAX APPELLATE TRIBUNAL,

State Bench Thane

The brief fact of the case is that the SGST department disallowed the Input Tax Credit on the ground of mismatch of ITC. Show cause notice was issued and the adjudicating authority confirmed the proposed demand of ITC. Against the said Order-In-Original, in the appellant's appeal, the first appellate authority dismissed the appeal. Hence the present appeal.

Shri Surinder Mehra appearing on behalf of the appellant at the outset submits that the adjudicating authority has neither given details of mismatch in the show cause notice nor provided thereafter to explain the mismatch. He submits that if overall period is taken then there is no mismatch and the appellant is entitled for the ITC correctly. He also submits that the learned first Appellate Authority has not given sufficient hearing as on the second date of hearing the appellant sought for an adjournment thru email communication, which was not granted and ex-parte order was passed.

Shri Chhagan Jaybhay, learned Deputy Commissioner, Authorized Signatory appearing for the State GST department, Respondent submits that the detail chart of ITC mismatch was submitted on the portal yesterday 06.10.2026 only.

We have heard both sides and perused the records. We find that in the present appeal the question of law involved is that whether the appellant is entitled for the Input Tax Credit in terms of Section 16 of the CGST Act, 2017 read with the Maharashtra GST Act, 2017 in the fact that the lower authorities disallowed the ITC on the ground of mismatch.

We find that in the show cause notice the details of mismatch was not given fully enabling to the appellant to explain their case. The detail chart of mismatch was submitted by the learned AR only now which was not before the adjudicating authority. Moreover, the learned Appellate Authority has not given sufficient opportunity of personal hearing to the appellant. With this undisputed fact, we observe that there is gross violation of the principles of natural justice at every stage i.e. Adjudication as well as by the appellate authority. Therefore, we are of the view that entire matter needs to be reconsidered on all aspects by the adjudicating authority. Needless to say that the adjudicating authority shall grant the sufficient opportunities to the appellant to explain their case after the details of mismatch is provided to the appellant. Since, we have not examined other issues, all the issues are kept open. With the above observation, the impugned order is set aside and matter is remanded to the adjudicating authority for passing a reasoned de novo order, preferably within a period of 3 months from the date of this order. Appeal is disposed of in the above terms.

(Pronounced in open court on 07.10.2026)

(Shri Prallhad S. Paranjape)
Member (Technical)

(Shri Ramesh Nair)
Member (Judicial)

Dated: 07.10.2026