GSTAT

Court No. Court II

Interlocutory Application No. MNTN.APPL/1/KLK/2026

IN Appeal No. APL/183/KLK/2026

SHREE MAHAVEER ENGINEERING CONSULTANTS

……. APPLICANT

Versus

Assistant Commissioner State Tax,

Office of the Commissioner of State Tax & Ors.

……RESPONDENT

Counsel for Appellant

SHRI PARAG KOTHARI, Ld. ADVOCATE

Counsel for Respondent

Ms. JHUMPA PAUL,
ADDITIONAL COMMISSIONER,
STATE GST

Hon'ble Shri Sunil Kumar Singh, Member(Judicial)

Hon'ble Shri Bijoy Kumar Kar, Member (Technical)

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Final Order

Date of Hearing : 15.10.2026

Date of Order : 15.10.2026

Per: Shri Sunil Kumar Singh, Judicial Member

1. The appellant i.e., M/s. Shree Mahaveer Engineering Consultants has filed the instant Interlocutory Application seeking early hearing filed under sub section (1) of Section 112 of the Central Goods and Services Tax Act, 2017 (in short CGST ACT 2017) has been taken up for hearing and disposal.

2. We have heard Mr. Parag Kothari, Ld. Advocate, appearing for the applicant in respect of the above-mentioned Interlocutory Application. We have also heard Ms. Jhumpa Paul, Additional Commissioner, State GST for the respondent.

3. As regards the need of early hearing, Mr. Parag Kothari, Ld. Advocate representing the Applicant contends that the Applicant, herein, has filed the appeal bearing No. APL/183/KLK/2026 before this Tribunal under Section 112(1) of the CGST Act, 2017 seeking revocation of cancellation of registration as they are unable to run the business. Mr. Parag Kothari, Ld. Avocate, urges this Tribunal, to hear the appeal on priority basis for the ends of justice.

4. Ms. Jhumpa Paul, Additional Commissioner, representing the respondent submits that, in so far as the prayer of early hearing is concerned, the respondent does not have any objection if the Tribunal so decides in view of the subject matter in dispute in the Appeal. The respondent, however seeks to the reserve the right to contest the appeal on merit.

5. We have found that the instant Interlocutory Application has been supported by affidavit sworn by the Authorized Signatory of the Applicant and the application include all the information prescribed in GSTAT FORM - 01 in terms of Rule 29 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules 2025. The said fact has been also admitted by the appellant.

6. We have gone through the contents of the Interlocutory Application. The appellant have claimed that the respondent should revoke the cancellation of their registration since they are unable to perform their business smoothly. As discussed, the appellant have contended that if their Appeal seeking revocation of cancellation of registration is not heard on priority basis, they are likely to face difficulties in continuing their business.

7. We have appreciated the facts and circumstances of the case and considered the submissions of the representatives of the parties. We have also examined the records available with us. We are of the view that the

applicant have made out a good case for early hearing of their Appeal. Hence, the Interlocutory Application bearing No. MNTN. APPL/1/KLK/2026 in APL No.183/KLK/2026 for early hearing, is therefore, allowed and disposed of. List the appeal bearing No. APL/183/KLK/2026 on 13.11.2026 with the consent of both the parties.

(Shri Sunil Kumar Singh)
Member – Judicial

(Shri Bijoy Kumar Kar)
Member – Technical

Dated:

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