GSTAT

State Bench Ghaziabad

Division Bench Court No. Court I

INTL.APPL/5/GZB/2026
IN
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JAMBUDWIP EXPORTS AND IMPORTS LIMITED **.....Appellant**

Versus

HIMANSHU **.....Respondent**

Quorum

Hon'ble Dr. Sanjay Kumar Chandhariyavi, Member(Judicial)
Hon'ble Sungita Sharma, Member (Technical)

Counsel for Appellant
SANJAY KUMAR VERMA
VARUN VERMA

Counsel for Respondent

ORDER

1. Heard Ld. Counsel Sh. Sanjay Kumar Verma for the Petitioner. This order shall dispose of the application filed by the appellant seeking **urgent hearing and out-of-turn fixation of the accompanying appeal**.
2. We have perused the application and the affidavit filed in support thereof. The appellant has stated that they had filed the Appeal under Section 112 of CGST Act on 29.06-2026 against the order of first appellate authority (APL04) bearing Order No. ZD0910241496749 dated 10-10-2024. That, due to the above demand order, the GST Registration of the appellant was cancelled suo-moto with effect from 16.04.2026 under Section 29(2)(c) of the CGST Act, 2017. The appellant has further stated that they are not able to do business due to cancellation of registration. They further stated that they had deposited 20% of the total tax demand as pre-deposit, which has been a huge financial burden of on the operation of company.

3. It has specifically been pleaded that, as a consequence of cancellation of registration, the appellant is unable to issue tax invoices, generate e-way bills, effect taxable supplies, collect or deposit tax or file returns and that the business has consequently come to a complete standstill. The application further pleads continuing deprivation of livelihood, irreparable and non-compensable prejudice and balance of convenience is in favour of early hearing.
4. The appellant has stated that early hearing would cause no prejudice to the respondents whereas continued deferment would cause continuing and grave prejudice to the appellant. The application is supported by an affidavit.

1. Before considering the prayer, it is appropriate to notice the relevant provisions of the **GSTAT (Procedure) Rules, 2025**.

Rule 10 — Inherent powers: Rule 10 provides that nothing in the Rules shall be deemed to limit or otherwise affect the inherent powers of the Appellate Tribunal to make such orders or give such directions as may be necessary **for meeting the ends of justice or to prevent abuse of the process of the Appellate Tribunal**. Thus, the procedural Rules themselves preserve the Tribunal's inherent jurisdiction to make appropriate procedural directions where the circumstances of a case so warrant.

Rule 12 — Listing of cases: Rule 12 specifically recognises the concept of an **urgent matter**. It provides that an urgent matter filed before 12 noon shall be listed before the Appellate Tribunal on the following working day, if complete in all respects as provided in the Rules. It further provides that, in exceptional cases, a matter may be received after 12 noon but before 3 p.m. for listing on the following day with the specific permission of the Appellate Tribunal or the President.

Rule 13 — Power to exempt: Rule 13 is of particular relevance to the present application. It provides:

"The Appellate Tribunal may on sufficient cause being shown, exempt the parties from compliance with any requirement of these rules and may give such directions in matters of practice and procedure, as it may consider just and expedient on the application moved in this behalf to render substantial justice."

Thus, Rule 13 contains **two complementary procedural powers**: first, the power to exempt a party from compliance with a requirement of the Rules where sufficient cause is shown; and secondly, the power to issue appropriate directions concerning practice and procedure where such directions are considered just and expedient for rendering substantial justice.

1. **Rule 14 — Power to extend time:** Rule 14 further empowers the Tribunal to extend the time appointed by the Rules or fixed by an order for doing any act or taking any proceeding, upon such terms as the justice of the case may require. Though the present application is not primarily one for extension of time, the provision reinforces the procedural flexibility expressly incorporated in the Rules in furtherance of justice.
2. **Rule 15 — Powers and functions of Registrar:** Rule 15 expressly assigns to the Registrar, inter alia, the functions of **registration of appeals, petitions and applications and scrutiny thereof**. The Registrar is also empowered to receive applications for short-date summons and notices and to

maintain the records and manage the Registry. **ule 24 — Scrutiny:** Rule 24 provides the mechanism where, on scrutiny, an appeal, application or other document is found defective. The document is to be returned after notice for compliance; in case of failure within the prescribed period, it is to be placed before the Registrar, who may pass appropriate orders. The Rule further provides for extension of time by the Registrar in appropriate cases and, where necessary, listing of unresolved defects before the appropriate Bench for consideration.

3. **Rule 29 — Interlocutory applications:** Rule 29 expressly includes an application for **"early hearing"** amongst interlocutory applications and requires such application to contain the prescribed information and be supported by an affidavit. The present application is accordingly an application specifically contemplated by the procedural framework of the Tribunal.

Principles governing procedural discretion

1. The power under Rule 13 is required to be exercised judicially. The expression **"on sufficient cause being shown"** requires the Tribunal to consider the circumstances pleaded and determine whether strict adherence to the particular procedural requirement, in the facts of the case, would obstruct rather than advance substantial justice.
2. The Hon'ble Supreme Court has consistently held that procedural provisions are intended to facilitate adjudication and not to defeat substantive justice. In **Sangram Singh v. Election Tribunal, Kotah, AIR 1955 SC 425**, the Supreme Court observed that procedure is designed to facilitate justice and that an excessively technical construction should be avoided where it may frustrate the very purpose of the procedure, provided justice is done to both sides.
3. In **Kailash v. Nanhku, (2005) 4 SCC 480**, a three-Judge Bench of the Supreme Court reiterated that rules of procedure are the **handmaid of justice** and that, unless compelled by express statutory language, procedural provisions should not be construed so as to leave the Court helpless in extraordinary situations where the ends of justice require intervention.
4. The same principle has been reiterated by the Supreme Court in subsequent decisions, including the proposition that procedural law is intended to regulate and assist the administration of substantial and real justice and should not become an instrument for preventing adjudication on substantive rights.
5. The principle is particularly apposite here because **Rule 13 itself statutorily embodies the same philosophy** by expressly authorising exemption from requirements of the Rules where sufficient cause is shown and by empowering the Tribunal to issue procedural directions for rendering substantial justice.

Application of the principles to the present case

1. In the present matter, the application does not seek an early date merely on grounds of convenience. The appellant has pleaded that cancellation of its GST registration has effectively disabled it from carrying on its business and that its sole source of livelihood has thereby been affected. It has pleaded continuing rather than merely past prejudice and has specifically asserted that delay in consideration of the appeal may substantially diminish the practical value of the relief ultimately granted.

2. We are conscious that scrutiny of pleadings and documents is ordinarily a function of the Registry under Rule 15 and that Rule 24 prescribes the procedure to be followed where defects are noticed. We are equally conscious that the Tribunal should not ordinarily dispense with a mandatory statutory requirement merely on the ground of convenience.
3. However, the present direction is **not intended to dispense with any mandatory requirement of the CGST Act, the UPGST Act or any other substantive statutory requirement**. The limited question before us is whether completion of the ordinary scrutiny process should prevent the appeal from being placed before the Bench on the date necessitated by the circumstances pleaded in the application.
4. Having regard to the specific language of **Rule 13**, the inherent power preserved by **Rule 10**, the specific provision for urgent matters contained in **Rule 12**, and the fact that early-hearing applications are expressly recognised under **Rule 29**, we are satisfied that in this matter sufficient cause has been shown for exercising the procedural discretion vested in this Tribunal.
5. We therefore consider it just and expedient, in the peculiar facts of the present case, to **exempt the appellant from the requirement of awaiting completion of ordinary Registry scrutiny before urgent listing**, so that the appellant's prayer for effective and timely appellate adjudication is not rendered illusory by procedural delay.
6. The **court/filing fee has been paid**. The present application in prescribed **Form-1** is supported by an affidavit and contains the factual grounds on which urgency is claimed. The question whether any substantive defect affects maintainability or the merits of the appeal is expressly kept open.

ORDER

1. In view of the foregoing discussion, and in exercise of the powers conferred by **Rules 10, 12 and 13 read with Rules 15, 24 and 29 of the GSTAT (Procedure) Rules, 2025**, the application for urgent hearing is **allowed**.
2. For the limited purpose of urgent listing, the appellant is **exempted from awaiting completion of the ordinary scrutiny process under Rule 24**.
3. This exemption shall **not amount to waiver of any mandatory statutory requirement**, including limitation, statutory pre-deposit, prescribed fee, maintainability or any other requirement imposed by the CGST/SGST Act or the applicable Rules. Any such question, if arising, shall remain open for consideration by the appropriate Bench in accordance with law.
4. Just for record the present application shall be **tagged with the main appeal**.
5. Registry is directed to **list main Appeal for hearing on the point of admission before this bench on 27.10.2026**.
6. The Registry is directed to take necessary consequential steps and **inform the appellant of the date fixed for listing** in accordance with the applicable procedure.
7. The application for urgent hearing/early fixation is accordingly **allowed and disposed of**.

Ordered accordingly.

(Dr. Sanjay Kumar Chandhariyavi)

(Sungita Sharma)

Dated: 15.10.2026