**GSTAT**

**State Bench Ghaziabad**

**Division Bench Court No. Court I**

**INTL.APPL/4/GZB/2026**
**IN**
**//**

JAMBUDWIP EXPORTS AND IMPORTS LIMITED **.....Appellant**

**Versus**

**.....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**

Heard learned counsel Shri Sanjay Kumar Verma for the petitioner. This order decides the appellant's application for urgent hearing and for listing the accompanying appeal out of turn.

We have read the application and the supporting affidavit. The appellant states that it filed an appeal under Section 112 of the CGST Act on 10.09.2026 against the first appellate authority's order in APL-04, bearing Order No. ZD090925241538V dated 20.09.2025. It further states that, because of the demand order, its GST registration was cancelled suo motu under Section 29(2)(c) of the CGST Act, 2017, with effect from 16.04.2026. According to the appellant, the cancellation has prevented it from carrying on business. It also states that it has deposited 20% of the total tax demand as pre-deposit, which has placed a heavy financial burden on the company's operations.

The appellant specifically states that, after cancellation of its registration, it cannot issue tax invoices, generate e-way bills, make taxable supplies, collect or deposit tax, or file returns. Its business has therefore come to a complete standstill. It claims that this has continuously affected its livelihood and caused harm that cannot be adequately compensated. It also submits that the balance of convenience favours an early hearing.

At this stage, no material opposing the request has been placed before us. The appellant states that an early hearing would cause no prejudice to the respondents, while further delay would continue to cause serious prejudice to it. The application is supported by an affidavit.

**Statutory and procedural framework**

Before considering the request, it is appropriate to refer to the relevant provisions of the GSTAT (Procedure) Rules, 2025.

Rule 10 — Inherent powers: This Rule preserves the Tribunal's inherent power to pass orders or issue directions necessary to meet the ends of justice or prevent abuse of its process. The Tribunal may therefore issue appropriate procedural directions when the circumstances of a case require them.

Rule 12 — Listing of cases: This Rule specifically provides for urgent matters. An urgent matter filed before 12 noon must be listed on the next working day if it is complete in all respects under the Rules. 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 Tribunal or the President.

Rule 13 — Power to exempt: This Rule is particularly relevant 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."

Rule 13 thus gives the Tribunal two related procedural powers. First, where sufficient cause is shown, it may exempt a party from complying with a requirement of the Rules. Second, on an application, it may issue directions on practice and procedure that it considers just and appropriate to secure substantial justice.

Rule 14 — Power to extend time: This Rule allows the Tribunal to extend a time limit fixed by the Rules or by an order for doing an act or taking a proceeding, on such terms as justice

requires. Although this application is not mainly for an extension of time, the Rule shows that the procedural framework allows flexibility in the interests of justice.

Rule 15 — Powers and functions of Registrar: The Registrar's functions include registering and scrutinising appeals, petitions and applications. The Registrar may also receive applications for short-date summons and notices, maintain records and manage the Registry.

Rule 24 — Scrutiny: This Rule sets out the procedure when an appeal, application or other document is found defective during scrutiny. After notice, the document must be returned for correction. If the defects are not removed within the prescribed time, the matter must be placed before the Registrar for appropriate orders. The Registrar may extend time in suitable cases. Where necessary, unresolved defects may be placed before the appropriate Bench for consideration.

Rule 29 — Interlocutory applications: This Rule expressly includes an application for early hearing among interlocutory applications. Such an application must contain the prescribed information and be supported by an affidavit. The present application is therefore specifically recognised by the Tribunal's procedural framework.

**Principles governing procedural discretion**

The power under Rule 13 must be exercised judicially. The requirement to show sufficient cause means that the Tribunal must examine the circumstances stated in the application. It must decide whether strict compliance with the particular procedural requirement would, in that case, obstruct substantial justice instead of advancing it.

The Hon'ble Supreme Court has consistently held that procedural provisions are meant to help courts decide disputes and secure substantive justice. In the following case, the Court explained that procedure is designed to facilitate justice. An overly technical interpretation should be avoided if it defeats that purpose, while ensuring justice to both sides.

*Sangram Singh v. Election Tribunal, Kotah*
*AIR 1955 SC 425*

In the following case, a three-Judge Bench of the Supreme Court repeated that rules of procedure are the handmaid of justice. Unless clear statutory language requires otherwise, procedural provisions should not be interpreted in a way that leaves the Court unable to act in an extraordinary situation where justice requires intervention.

*Kailash v. Nanhku*
*(2005) 4 SCC 480*

The Supreme Court has repeated this principle in later decisions. Procedural law is intended to regulate and assist the administration of real and substantial justice. It should not become a means of preventing decisions on substantive rights.

This principle directly applies here. Rule 13 itself allows exemption from requirements of the Rules where sufficient cause is shown. It also empowers the Tribunal to issue procedural directions to secure substantial justice.

**Application of the principles to the present case**

The appellant does not seek an early hearing merely for convenience. It states that cancellation of its GST registration has effectively stopped its business and affected its sole source of livelihood. The claimed prejudice is continuing. The appellant also states that delay may substantially reduce the practical benefit of any relief eventually granted in the appeal.

We recognise that scrutiny of pleadings and documents is ordinarily the Registry's function under Rule 15. Rule 24 sets out the procedure for dealing with defects. We also recognise that a mandatory statutory requirement should not ordinarily be dispensed with merely for convenience.

However, the present direction does not dispense with any mandatory requirement of the CGST Act, the UPGST Act or any other substantive statutory requirement. The limited question is whether the ordinary scrutiny process should prevent the appeal from being placed before the Bench on the date required by the circumstances stated in the application.

Considering the express wording of Rule 13, the inherent power preserved by Rule 10, the provision for urgent matters in Rule 12, and the recognition of early-hearing applications in Rule 29, we are satisfied that sufficient cause has been shown to exercise the Tribunal's procedural discretion in this case.

In the particular facts of this case, we consider it just and appropriate to exempt the appellant from waiting for completion of ordinary Registry scrutiny before urgent listing. Procedural delay should not make the appellant's request for effective and timely appellate consideration meaningless.

The court/filing fee has been paid. The application is in the prescribed Form-1, is supported by an affidavit and states the factual grounds for urgency. Whether any substantive defect affects the maintainability or merits of the appeal is expressly left open.

**ORDER**

For the reasons given above, and in exercise of the powers under 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.

For the limited purpose of urgent listing, the appellant is exempted from waiting for completion of the ordinary scrutiny process under Rule 24.

This exemption does not waive any mandatory statutory requirement, including limitation, statutory pre-deposit, prescribed fee, maintainability or any other requirement under the CGST/SGST Act or the applicable Rules. Any such issue, if it arises, remains open for consideration by the appropriate Bench in accordance with law.

The present application shall be tagged with the main appeal for the record.

The Registry shall list the main appeal before this Bench on 27.10.2026 for hearing on the question of admission.

The Registry shall take the necessary follow-up steps and inform the appellant of the listing date in accordance with the applicable procedure.

The application for urgent hearing/early fixation is allowed and disposed of accordingly.

**Ordered accordingly.**

(Dr. Sanjay Kumar Chandhariyavi)

(Sungita Sharma)

**Dated: 15.10.2026**