GSTAT

State Bench Bengaluru

Court No. Court III

APL/172/BUR/2026

TITAN COMPANY LIMITED **.....Appellant**

Versus

THE COMMISSIONER OF CENTRAL TAX, COMMISSIONER, BENGALURU SOUTH COMMISSIONERATE BENGALURU & ORS. **.....Respondent**

Quorum

Hon'ble Prabhakaran PM, Member(Judicial)
Hon'ble Ravi Jesuraj S, Member (Technical)

Counsel for Appellant
MS. KENA TELI, CA (AR)
MS. YUKTI VERMA, CA (AR)

Counsel for Respondent
MR. PRABHAT KUMAR, AC (AR)

ORDER

INTERIM ORDER

1. The question involved at this stage is whether a single appeal can be entertained against an order-in-appeal which decides, by one common order, two first appeals arising from two separate orders-in-original.

Facts of the case

2. The appellant filed its TRAN-1 on 27.12.2017 and carried transitional credit of ? 9,12,36,283 into its electronic credit ledger. Following Circular No. 180/12/2022-GST dated 09.09.2022, it filed a revised TRAN-1 on 16.11.2022 claiming ?9,12,35,754.

3. On verification of the revised TRAN-1, the Superintendent of Central Tax, Range DSD-8, South Division-8, passed Order-in-Original No. 02/2022-23 (GST-TRAN) dated 28.02.2023. He allowed credit of ?8,89,66,517. He held that credit of ?22,69,237 claimed under Table 7(b) was not admissible under section 140(5) of the CGST Act, 2017. The appellant appealed against this order. The appeal was numbered 193/2023 GST ADC A-I.
4. Separately, on Show Cause Notice No. 28/2023-24 dated 21.09.2023, the Assistant Commissioner of Central Tax, South Division-8, passed Order-in-Original No. 66/2023-24-SD8 dated 28.12.2023. He confirmed the demand of the same credit under section 73(9) of the Act, with interest, and imposed a penalty of ?2,69,766 under section 122(2)(a). The appellant appealed against this order also. That appeal was numbered 222/2024 GST ADC A-I.
5. The Joint Commissioner of Central Tax (Appeals-I), Bengaluru, heard the two appeals together. By a common Order-in-Appeal No. 28-29/2024-25/GST/JC/Appeals-I dated 16.07.2024, she rejected both. The order carries two numbers, names both orders-in-original and disposes of each appeal.
6. The appellant has filed one appeal in Form GST APL-05 before this Tribunal against the common order on 22.05.2026, within the statutory time limit as extended by notifications. In that single appeal it questions both orders-in-original.

The governing rule

7. The filing of appeals before this Tribunal is governed by rule 18 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, notified by G.S.R. 256(E) dated 24.04.2025. Sub-rules (2) and (3) read:

"(2) Notwithstanding the number of show cause notices, refund claims or demands, letters or declarations dealt with in the decision or order appealed against, it shall suffice for purposes of these rules that the appellant files one appeal in prescribed Form against the order or decision of the appellate authority, along with such number of copies thereof as provided in sub-rule 21.

(3) In a case where the –

(a) impugned order-in-appeal has been passed with reference to more than one orders-in-original, the prescribed Form for appeal filed as per the Rules shall be as many as the number of the orders-in-original to which the case relates in so far as the appellant is concerned;

(b) In case an impugned order is in respect of more than one person, each aggrieved person will be required to file a separate appeal, and common appeals or joint appeals shall not be entertained."

8. The two sub-rules deal with two different situations. Sub-rule (2) applies where one order of the appellate authority deals with several show cause notices, refund claims, demands, letters or declarations. One appeal is then enough. Sub-rule (3)(a) applies where the order-in-appeal has been passed with reference to more than one order-in-original. The Rules then require as many appeals as there are orders-in-original. Sub-rule (2) speaks of notices, claims and demands. It does not speak of orders-in-original. Those are dealt with in terms by sub-rule (3)(a), and that specific provision governs this case.
9. This case falls within clause (a). The common order-in-appeal was passed with reference to two orders-in-original. They were passed by two different officers, in two different proceedings, on two different dates. The first is an order on verification of the revised TRAN-1. The second is an adjudication order under section 73 confirming a demand with interest and penalty. Each was challenged in a separate first appeal with its own number. The appellate authority heard them together for convenience, but she decided two appeals. The appellant must therefore file two appeals before this Tribunal.
10. The defect is one of form, and it can be cured. It was held by the Hon'ble Supreme Court in *State of Punjab v. Shamlal Murari*, (1976) 1 SCC 719, that processual law is not to be a tyrant but a servant, not an obstruction but an aid to justice. The appellant brought its challenge to both orders before this Tribunal in the present appeal. It should not lose its remedy against either order only because both were placed in one appeal form. The fair course is to allow the appellant to file the second appeal now, and to protect that appeal on limitation.

12. We therefore direct as follows:

(i) Within thirty days of this order, the appellant shall file one more appeal in Form GST APL-05 on the GSTAT portal against the Order-in-Appeal dated 16.07.2024, in so far as it relates to the other order-in-original. The appeal shall be accompanied by a copy of the Order-in-Appeal, and a copy of the order-in-original concerned.

(ii) Since the challenge to both orders was brought before this Tribunal in the present appeal, the second appeal, if filed within the time allowed, shall be treated as filed on

22.05.2026, the date on which the present appeal was filed.

(iii) On filing, the Registry shall number the separate appeal, tag it with the present appeal, and list both together.

(iv) The respondent may file its reply in both appeals before the next date of hearing.

13. List on **04-Dec-2026** for compliance

(Prabhakaran PM)

(Ravi Jesuraj S)

Dated: 29.10.2026