Dated: 23.11.2026

GSTAT

State Bench Gurugram

Single Bench Court No. Court I

APL/53/GRG/2026

ASSISTANT COMMISSIONER OF CGST JAMMU **.....Appellant**

Versus

.....Respondent

Quorum

Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President

Counsel for Appellant **Counsel for Respondent**

ORDER

The matter is taken up in virtual mode.

Shri Sunil Gunjoo, learned Assistant Commissioner, CGST, Jammu Commissionerate appears virtually before us.

None appears for the Gurugram Commissionerate. Shri Devender Kumar Singh, Assistant Registrar, GSTAT Gurugram Bench, is present virtually.

This is an application for transfer of appeals arising out of cases investigated by the DGGI through its Zonal office, Gurugram. In the last date of listing on 23.10.2026, we have passed the following order:-

"The Gurugram Zonal Unit of the Directorate General of GST Intelligence (hereinafter referred to as'DGGI'), indicated thatthe Taxpayer was misclassifying their product namely silver coated elaichi by classifying the said final product under Chapter Subheading (HSN) 0908 of GST Tariff and paying GST (CGST + SGST or IGST) at 5% rate instead of classification under Chapter Sub Heading (HSN) 2106 with 65T at 18% and accordingly different cases were registered. Thereafter, enquiry was taken up and multiple locations at different States were involved.

The CBIC has notified that, in such cases, depending upon the amount of tax involved, the common adjudicating authority, in short 'the CAA', shall be the authority having jurisdiction over the place where the

highest amount of tax is involved. Accordingly, the Gurugram Bench, GSTAT, has made a request to the Principal Bench, GSTAT, for transfer of the appeal from the Gurugram Bench to the Jammu Bench.

However, it is pertinent to note that the common adjudicating authority in the present case is the Joint Commissioner, CGST, Faridabad. In this regard, a question arises as to the applicability and scope of the Notification issued by the Government of India under Section 109(5) of the CGST Act, 2017, which provides that where appeals involving 'a common question of law' are filed before different State Benches, such appeals shall be heard exclusively by the Principal Bench, GSTAT. The use of the expression *"shall"* in the said Notification indicates the mandatory nature of the provision.

In view of the above, the matter was listed before the Principal Bench, GSTAT, for hearing on 15.10.2026. However, owing to certain reasons, the matter could not be heard on the said date and is being taken up today.Considering that multiple appeals involving parties from different State jurisdictions, including all 26 State Benches, may be involved, the question that arises for consideration is whether the present appeals are required to be heard by the Gurugram Bench, the Jammu Bench, or any other appropriate Bench of the Tribunal; or it shall be heard only by the Principal Bench, GSTAT.

Accordingly, the Registry, Gurugram Bench, GSTAT, is directed to issue notices to;

1. the Respondent, namely, M/s Godfrey Phillips India Limited., in three ways i.e. through speed post, email and portal, enclosing a copy of this order and intimating the next date of hearing. Respondent is directed to appear before this Tribunal on the next date of hearing and furnish their submissions / clarification regarding the territorial jurisdiction of the Tribunal to hear the present matter.
2. the Director General, DGGI, New Delhi, and ADG, DGGI Gurugram, along with a copy of this order, directing them to furnish the names and descriptions of all the parties involved, including the respective Commissionerates whose cases have been adjudicated by the common adjudicating authority. The Director General, DGGI, New Delhi shall also furnish details of all cases dealt with by the common adjudicating authority and clearly indicate whether the said cases involve identical questions of law or common questions of law and fact.

List the matter on **16.11.2026**.

The Registrar, GSTAT, in coordination with the GSTN-NIC team, is directed to make the necessary provision in the case-listing system to facilitate the listing of cases pertaining to different Benches before the Court of the President, GSTAT, in matters falling directly within the jurisdiction of the Principal Bench, GSTAT, or cases requiring hearing of parties before considering the requests for transfer.

Though this matter was taken up on 23.10.2026 and the order was dictated in open court proceeding, because of some unavoidable reasons, the order is uploaded on 28.10.2026."

In pursuance thereof, the Assistant Director, DGGI Gurugram Zonal Unit had submitted the list of cases (26) in which the DGGI has initiated investigation and submitted report. The cases are described by the agency as follows:-

Details in r/o M/s GODFREY PHILLIPS INDIA LTD. in r/o of Order dated 23.10.2026 passed by the Hon'bl

S.No.	GSTIN	Legal Name of the Party	Trade Name of the Party	Date of GST Registration	Principal Plance of Business

1	06AABCG4768K1ZB	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01-07-2017	Godown No 1, Godown No 1, Khasra No.146/18/2,19/1/19/2,20,21min,22/1mi NH-10, Village : Bahu Akbarpur Rohtak Akbarpur, Rohtak, Rohtak, Haryana, 124
2	01AABCG4768K1ZL	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	08-07-2017	PLOT NO. 50, TRANSPORT NAGAR, NARWAL, Jammu, Jammu and Kashmi
3	02AABCG4768K1ZJ	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01-07-2017	Ground Floor, KH No 695, Shubham Pla Parwanoo Kasauli Road, Tehsil Kasauli, Parwanoo, Solan, Himachal Pradesh, 173

4	03AABCG4768K1ZH	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01-07-2017	Godown No 1, HARIPUR NAULI ROA AMAR COLD STORAGE, JANDHU SI JALANDHAR, Jalandhar, Punjab, 1440
5	03AABCG4768K3ZF	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	15/11/2019	Ground floor and first floor, SCF no. 14, Sector-59, Mohali, SAS Nagar, Punjab, 1
6	04AABCG4768K1ZF	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01-07-2017	Fifth Floor, B508, Nexus Business Towe 178-178 A, Business & Industrial Park, E Nexus Elante Mall, Chandigarh, Chandig Chandigarh, 160002

7	04AABCG4768K2ZE	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	26/10/2019	SCO-324 and SCO-325, SECTOR-38D, Chandigarh, Chandigarh, Chandigarh, 16
8	05AABCG4768K1ZD	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01/07/2017	NEERAJ AND CO, MEERA MARG, HALDWANI, Nainital, Uttarakhand, 26
9	06AABCG4768K2ZA	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01/10/2019	23/5, DM Road, BALLABGARH, Farida Haryana, 121004

10	07AABCG4768K1Z9	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01/07/2017	Omaxe Square, PLOT NO 14, Jasola Dis Centre, New Delhi, South East Delhi, De 110025
11	07AABCG4768K2Z8	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	10/10/2019	4, Community Centre, New Friends Colo Delhi, Delhi, 110025

12	08AABCG4768K1Z7	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01-07-2017	First Floor, G-857, Ramniwas Shyamsun CNF, Road Number 14, Near Neelkanth Dharamkanta,Opp. Godrej Depot, Vishw Industrial Area, Jaipur, Jaipur, Rajasthan
13	09AABCG4768K1Z5	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01-07-2017	PLOT NO- 20,21,22,23,24, GODFREY INDIA LIMITED, SECTOR 22 GULDH MEERUT ROAD, Ghaziabad, Ghaziba Pradesh, 201003

14	09AABCG4768K2Z4	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	26/09/2019	Ground Floor, BLOCK-E, Shop.no.1,2,3 Plot No.C-2, Alpha Commercial, Parsvar Bibhab Plaza, Noida, Gautambuddha Na Pradesh, 201301
15	10AABCG4768K1ZM	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01/07/2017	GROUND FLOOR, -, C/O VEDANT SE RAJU BABU LANE-WARD-56, AGAM NEAR SONALI PETROL PUMP, MAH GANDHI SETU ROAD,PATNA, Patna, 800007

16	18AABCG4768K1Z6	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01-07-2017	PATTA NO.-111 AND 346, DAG NO-7 881, TVS SUPPLY CHAIN SOLUTION PAMOHI MOUZA-RAMCHARANI, N SADAN ASSAM, Guwahati, Kamrup Metropolitan, Assam, 781034
17	19AABCG4768K1Z4	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01/07/2017	5TH FLOOR, 5A, ARIHANT BENCHM 113-F MATHESWARTOLA ROAD, TO MORE, Kolkata, West Bengal, 700046
18	20AABCG4768K1ZL	GODFREY PHILLIPS INDIA LIMITED	M/S GODFREY PHILLIPS (I) LIMITED	01-07-2017	VILLAGE MANSAROVER ENCLAVE SUPPLY CHAIN SOLUTIONS LIMITE NAMKUM, TUPUDANA HATIA, Ranc Ranchi, Jharkhand, 834003

19	21AABCG4768K1ZJ	GODFREY PHILLIPS INDIA LIMITED	M/S GODFREY PHILLIPS INDIA LTD	01-07-2017	PLOT NO-848-A WARD NO-16, LAXM ENTERPRISES, CANTONMENT ROA BAZAR, Cuttack, Odisha, 753001
20	23AABCG4768K1ZF	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LTD	01-07-2017	97, S.R. COMPOUND, A.B.ROAD, OPI POLICE STATION, DEWAS NAKA, IN Indore, Madhya Pradesh, 452022
21	24AABCG4768K1ZD	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LTD.	01-07-2017	306, SAKAR-1, ASHRAM ROAD, OPP BRIDGE, AHMEDABAD, Ahmedabad, 380009

22	27AABCG4768K1Z7	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01-07-2017	Plot no 19 MIDC, TTC Industrial Area C Rabale Railway station, Rabale, Navi Mu Thane, Maharashtra, 400701
23	29AABCG4768K2Z2	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01-07-2017	Survey no 27/1, 27/2, Anugondanahalli h Hoskote Taluk, Devalapura, Bengaluru R Karnataka, 560067
24	30AABCG4768K1ZK	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01/07/2017	C F AGENT Senior Translines LLP, SC1 VERNA INDUSTRIAL ESTATE, VERI SALCETE, South Goa, Goa, 403722

25	33AABCG4768K1ZE	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01/07/2017	234-1, Perumal Malai Road, Godfrey Phi Ltd, Narasothipatti, Salem, Salem, Tamil 636004
26	36AABCG4768K1Z8	GODFREY PHILLIPS INDIA LIMITED	GODFREY PHILLIPS INDIA LIMITED	01/07/2017	4TH FLOOR, 6-3-352, ASTRAL HEIGH ROAD NO 1 BANJARA HILLS, HYDE Hyderabad, Telangana, 500034

However, from the aforesaid, neither the APL no. 07 nor the acknowledgement no. is found. The Registry is directed to find out if Appeals has been filed in connection with the cases given above.

The learned Counsel for the Respondent, i.e., M/s Godfrey Philips India Limited would submit that the Company has also file 29 appeals before the Principal Bench arising out of the same transaction in the sense that the same question of law in fact are involved in all these cases. It is also submitted by her that in all the cases identical question of law arises. Shri Gunjoo, the learned Assistant Commissioner would agree that all

these 29 cases viz. filed by the Revenue and 29 cases filed by the Assesse involved identical question of law and should be heard by Principal Bench.

In that view of the matter, the Registry is directed to intimate the GST Commissionerates of the following States:-

Sr. No.	(Registration)	State	Acknowledgement N
1	06AABCG4768K2ZA	(Haryana)	2026252101001219
2	07AABCG4768K2Z8	(New Delhi)	2026252101001220
3	18AABCG4768K1Z6	(Assam)	2026252101001221
4	02AABCG4768K1ZJ	(Himachal Pradesh)	2026252101001222
5	05AABCG4768K1ZD	(Uttarakhand)	2026252101001223
6	20AABCG4768K1ZL	(Jharkhand)	2026252101001224
7	29AABCG4768K2Z2	(Karnataka)	2026252101001225
8	10AABCG4768K1ZM	(Bihar)	2026252101001227
9	30AABCG4768K1ZK	(Goa)	2026252101001228
10	07AABCG4768K1Z9	(New Delhi)	2026252101000303
11	33AABCG4768K1ZE	(Tamil Nadu)	2026252101001231

12	21AABCG4768K1ZJ	(Odisha)	2026252101001232
13	36AABCG4768K1Z8	(Telangana)	2026252101001233
14	19AABCG4768K1Z4	(West Bengal)	2026252101001234
15	24AABCG4768K1ZD	(Gujarat)	2026252101001235
16	08AABCG4768K1Z7	(Rajasthan)	2026252101001240
17	09AABCG4768K1Z5	(Uttar Pradesh)	2026252101001242
18	27AABCG4768K1Z7	(Maharashtra)	2026252101001243
19	04AABCG4768K2ZE	(Chandigarh)	2026252101001244
20	01AABCG4768K1ZL	(Jammu and Kashmir)	2026252101001245
21	06AABCG4768K1ZB	(Haryana)	2026252101001213
22	23AABCG4768K1ZF	(Madhya Pradesh)	2026252101001239
23	03AABCG4768K3ZF	(Punjab)	2026252101001238
24	09AABCG4768K2Z4	(Uttar Pradesh)	2026252101001197, 2026252101001198, 2026252101001199, 2026252101001200

25	04AABCG4768K1ZF	(Chandigarh)	2026252101001237
26	03AABCG4768K1ZH	(Punjab)	2026252101001236

intimating that the transfer application is being considered by the Principal Bench under the provisions of the section 109 (5) of the CGST Act and they have given notifications for deciding whether all these cases involves identical question of law and thereby the Principal Bench has the exclusive jurisdiction to decide the case.

Since, the case involves 26 different States, it may be expedient for effective hearing and adjudication of the cases, the DGGI and the CBIC should decide whether it should be presented by one authorized representative representing all the Commissionerates of the CGST, otherwise it will be difficult, if not impossible, to hear 26 different authorized representative to decide one consolidated matter.

Accordingly, the DGGI be intimated.

The Commissioner Coordination and the Commissioner GST of the CBIC also should be intimated to take a call on this issue.

Matter be listed on 30th November, 2026.

The Registry is also directed to transfer all these cases pending before the different benches to the Principal Bench, as a temporary arrangement, only for the purpose of consideration of the transfer application. Whether, on final analysis, it shall be re-transferred to the respective State benches or kept in the file of the Principal Bench will depend on a final decision on the issue of request of transfer on the basis of jurisdiction.

(S.K. Mishra, President GSTAT, PB.)