GSTAT

Division Bench Court No. Court I

Filing No 2025109301000005

TAJWAR RAWAT ....**Appellant**

Versus

PARTNER, TAJWAR RAWAT & ORS. ....**Respondent**

Counsel for Appellant
MOHIT KUMAR GUPTAADVOCATE

Counsel for Respondent

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

ORDER

The present Appeal was presented before the Registry of this Tribunal. Upon scrutiny under the provisions of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, the Registry noticed certain defects in the memorandum of appeal and the accompanying documents.

Despite service of the defect memo and lapse of sufficient time, the appellant failed to cure the defects. Consequently, the appeal remained defective. In accordance with Rule 24 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, the matter was placed before the Asst Registrar. Since the defects continued to remain uncured despite the opportunity granted, the Asst Registrar directed that the defective appeal be listed before the Bench for appropriate order.

Accordingly, the matter was listed before this Division Bench on **7.7.26** and **25.5.26** On both occasions, none appeared on behalf of the Appellant. The matter was, therefore, directed to be listed today.

Today, when the matter was called in open Court, none appeared on behalf of the Appellant. The matter was called repeatedly during the course of the proceedings. Neither the appellant nor any authorised representative appeared. No application for adjournment has been filed. Even today, the defects pointed out by the Registry continue to remain uncured.

The conduct of the appellant clearly manifests complete lack of interest in prosecuting the present appeal. A litigant invoking the statutory appellate jurisdiction of this Tribunal is expected to prosecute the proceedings with due diligence. Mere filing of an appeal does not entitle a litigant to keep defective proceedings pending indefinitely without complying with the statutory requirements.

Before passing any order there is need to consider provision laid down under section 10 of the GSTAT Rule and general concept of Inherent power. Inherent Power refers to powers that are not expressly provided by statute but are necessary to secure the ends of justice; prevent abuse of the process of the Tribunal; and ensure effective exercise of the jurisdiction expressly conferred by the statute to any Tribunal or Court. So far as GSTAT Rule is concerned Rule 10 expressly provides for inherent power of the GSTAT. As per Rule 10 nothing in these 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. The above principles and law are founded upon the salutary legal maxims ***Vigilantibus non dormientibus jura subveniunt*** (the law assists those who are vigilant and not those who sleep over their rights) and ***Interest reipublicae ut sit finis litium*** (it is in the public interest that there should be an end to litigation).

Now we also consider legal provision laid down under Rule 24 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 which prescribes the procedure for scrutiny of appeals and removal of defects. It envisages that where defects are not removed despite notice, the matter shall be placed before the Registrar and, thereafter, before the appropriate Bench. The Rule expressly empowers the Bench, after hearing the party, either to direct registration of the appeal or to reject the same.

In the present case, the Registry followed the procedure prescribed under Rule 24. Adequate opportunities were afforded to the Appellant to remove defects. Thereafter, the matter was listed before this Division Bench on three occasions. Despite repeated opportunities, the appellant neither removed the defects nor appeared before this Tribunal. No explanation whatsoever has been furnished for such persistent default.

We are, therefore, satisfied that the appellant has abandoned the prosecution of the present appeal. Keeping such a defective appeal pending would serve no useful purpose and would unnecessarily burden the docket of this Tribunal. This is a fit case for exercise of the power vested in this Bench under Rule 10 and 24 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025.

ORDER

Accordingly, in exercise of the powers conferred under Rule 10 and 24 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, and for the reasons recorded hereinabove, the defective Appeal is **dismissed for non-prosecution**, without expressing any opinion on the merits of the controversy involved.ß

Pending applications, if any, shall also stand disposed of. There shall be no order as to costs.

Pronounced in open Court on this 22th day of July **2026.**

(Sanjay Kumar Chandhariyavi)

(Sungita Sharma)

Dated: 22.07.2026