GSTAT

Court No. Court I

APL/4/GRG/2026

RINKESH SATIJA **.............Appellant**

Versus

COMMISSIONER , CENTRAL GOODS AND SERVICE TAX COMMISSIONERATE ROHTAK 2ND FLOOR PACIFIC CITY CENTRE MALL NEAR JAT BHAWAN DELHI ROAD ROHTAK HARYANA- 124001, RAKESH GUPTA & ORS. **.............Respondent**

Counsel for Appellant
SH. KUNAL AGGARWAL, ADVOCATE

Counsel for Respondent

Hon'ble Rakesh Syal, Member(Judicial)
Hon'ble Sandeep Kumar, Member (Technical)

ORDER

(Physical Mode)

Present: Sh. Kunal Aggarwal, Advocate and Sh. Chitwan Prabhakar, Senior Manager Legal, for the appellant.

Sh. Kunal Aggarwal has filed Memorandum of Appearance.

Sh. Kunal Aggarwal has submitted that although in para 7 of the APL 05, they have stated that the appeal does not involve any question over which only the Principal Bench has jurisdiction, actually the appeal involves an issue over which only the Principal Bench has jurisdiction. He also submitted that the appellant had Input Service Distributor registration in the erstwhile GST regime and had claimed transitional CENVAT credit lying in the closing balance. He further submitted that this issue is covered under Section 20 of the Central Goods and Services Tax Act, 2017. Therefore, in terms of Notification No. S.O. 4219 (E) dated 17.09.2025, the appeal may be transferred to the Principal Bench.

Heard and perused the record.

Third proviso to Sub Section 5 of Section 109 of Central Goods and Services Tax Act, 2017 provides that the Government may, on the recommendations of the Goods and Services Tax Council, notify other cases or class of cases which shall be heard only by the Principal Bench. As per Notification No. S.O. 4219 (E) dated 17.09.2025 of the Department of Revenue, issued under the above proviso, any case where one or more issues involved therein is covered under Section 20 of the Central Goods and Services Tax Act, 2017 shall be heard only by the Principal Bench. Further, Section 20 of the Central Goods and Services Tax Act, 2017 deals with the manner of distribution of credit by Input Service Distributor. In this case, the main issue pertains to the eligibility of the appellant to transfer the CENVAT credit lying in balance with Input Service Distributor through GST Tran-1, in terms of Section 140 of the Central Goods and Services Tax Act, 2017. Since the appeal involves an issue which is covered under Section 20 of the Central Goods and Services Tax Act, 2017, the same can be heard only by the Principal Bench. In view of the above, let the appeal be transferred to the Hon’ble Principal Bench. It is ordered accordingly.

(Rakesh Syal)

(Sandeep Kumar)

Dated: 04.08.2026