Case Citation: (2026) taxcode.in 1169 HC

2026:AHC:10713

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1142 of 2024

M/S I P Roadlines India Ltd

.....Petitioner(s)

Versus

State Of Up 3 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Arjit Gupta
Counsel for Respondent(s)	:	C.S.C.

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Heard learned counsel for the parties.

2. The instant writ petition was entertained by this Court as GST Appellate Tribunal under section 112 of the GST Act was not constituted for preferring appeal against the orders passed under sections 107 or 108 of the GST Act. Now, the Central Government, vide order dated 24.09.2025, has constituted the GST Appellate Tribunal and its Members have been appointed vide Office Order No. 03/2025 dated 26.12.2025 with a request to join their respective Benches by 21.01.2026.

3. The Central Government, in exercise of powers conferred under section 111 of the GST Act, issued notification dated 24.04.2025 making rules for regulating the procedure and functioning of the GST Appellate Tribunal.

4. Once the procedure has been notified and appointments of the Presidents and the Members have been made to the respective Benches of the GST Appellate Tribunal, which itself indicates the functioning of GST Appellate Tribunal are put to motion, no useful purpose will be served in keeping the matter pending before this Court.

5. In view of the aforesaid facts & circumstances of the case, without entering into the validity and legality of the impugned orders, the writ petition is **disposed of** with the following directions:-

(i) the petitioner(s) is/are permitted to prefer an appeal before the GST Appellate Tribunal as contemplated under section 112

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of the GST Act as well as under the notification issued by the Central Government i.e. Notification No. CG-DL-E-17092025-266217 dated 17.9.2025, up to the period of **June 30, 2026.**

(ii) in case the appeal is preferred within the aforesaid period as referred herein above, the same shall be entertained without raising any objection with regard to the limitation;

(iii) the Registrar of the GST Appellate Tribunal or the Officer appointed for verification of appeal shall intimate the petitioner(s) for removing the defects, if any, within a period of three weeks from the date of preferring the appeal and the defects, if any, shall be cured/removed by the petitioner(s) within a period of 30 days from the date of intimation of such defects;

(iv) it is made clear that the appeal shall be decided in accordance with law on its own merits.

(Piyush Agrawal,J.)

January 16, 2026
Amit Mishra