IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 9100 of 2026

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RATANLAL MANIKCHAND TAILOR PROPRIETOR OF M/S PURVAJ SALES
Versus
STATE OF GUJARAT & ORS.
==
Appearance:
MR MIHIRKUMAR V PATEL(10112) for the Petitioner(s) No. 1
MR. PARTH PATEL, AGP for the Respondent(s) No. 1,2,3
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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

Date : 16/07/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Learned advocate Mr. Mihirkumar V. Patel has submitted that the petitioner may be allowed to file an Application requesting the Appellate Authority to waive the condition of pre-deposit, as mandated under the provision of Section 107(6) of the Central Goods and Services Tax Act, 2017 (for short 'the Act'). It is submitted that, the petitioner is facing financial crunch and is not in a position to make a pre-deposit of Rs.19,00,000/- It is submitted that, the petitioner in his Appeal

memo was unable to justify the waiver of pre-deposit.

2. Learned Assistant Government Pleader Mr.Parth Patel has submitted that the provision of Section 107(6) of the Act is self-explanatory and unless the petitioner makes a pre-deposit, as prescribed under the said Section, the Appeal cannot be filed.

3. We are of the considered opinion that in the peculiar set of facts, one opportunity is required to be given to the present petitioner to explain his pecuniary condition / financial incapacity of making a pre-deposit, as required under Section 107 (6) of the Act. If, such Application is filed, the Appellate Authority may consider the same, in accordance with law. It is clarify that, this order shall not be treated as precedent and is passed in the peculiar set of the present facts.

In view of above, the present Petition stands disposed of.

(A. S. SUPEHIA, J)

(VAIBHAVI D. NANAVATI,J)

Pradhyuman/23