HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 2982 of 2026

M/s S.S. Pharma

.....Petitioner(s)

Versus

State of U.P. and 2 others

.....Respondent(s)

Along with :

1. **Writ Tax No. 2984 of 2026:**
   M/s Uttar Pradesh Cooperative Processing and Cold Storage Federation Limited

   Versus

   State of U.P. and 2 others

Counsel for Petitioner(s)	:	Anand Kumar Pandey, Dharmendra Kumar Tripathi, Kamlesh Kumar Bharti, Vimal Chandra Pathak
Counsel for Respondent(s)	:	C.S.C., Krishna Agarawal

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Heard learned counsel for the petitioner, Mr. Shashi Prakash, learned ASGI assisted by Mr. Krishna Agrawal for Union of India, Mr. Anoop Trivedi, learned AAG assisted by Mr. Ravi Shanker Pandey, ACSC for State.

2. In pursuance of earlier order, Mr. Saurabh Suman Shardool, Registrar, Goods & Services Tax Appellate Tribunal, Principal Bench, New Delhi is present before this Court. He has been identified by Mr. Krishna Agarwal, counsel for the respondent. He has also filed an affidavit, which is taken on record.

3. In paragraph no. 6 of the said affidavit, the details of the sanctioned strength of the Benches of GST Appellate Tribunal in the tabulation form have been given, which are quoted hereunder:-

A) Lucknow Bench GSTAT – functioning from temporary location –

Ground floor, A Block, Apartyaksh Kar Bhawan, Vibhuti Khand, Gomti Nagar, Lucknow – 226010

Sl. No.	*Name of the Post*	*Sanctioned Strength*	*Working Strength*	*Vacancy*
1	*Joint Registrar*	*1*	*1*	*0*
2	*Assistant Registrar*	*1*	*1*	*0*
3	*Court Officer*	*4*	*2*	*2*
4	*Sr. PS*	*1*	*0*	*1*
5	*Account Officer*	*1*	*1*	*0*
6	*Senior Accountant*	*1*	*1*	*0*
7	*Legal Assistant*	*4*	*3*	*1*
8	*Assistant*	*1*	*1*	*0*
9	*Steno-I*	*4*	*2*	*2*
10	*UDC*	*1*	*1*	*0*
11	*LDC*	*2*	*0*	*2*
12	*Steno-II*	*4*	*0*	*4*
13	*MTS*	*4*	*0*	*4*

#Post 7-13 are being filled through tendering process wherever applicable

B) Prayagraj Bench GSTAT – functioning from temporary location – 2nd floor, CGST Bhawan, IT Campus, 38 MG Marg, Civil Lines, Prayagraj – 211001

Sl. No.	*Name of the Post*	*Sanctioned strength*	*Working strength*	*Vacancy*
1	*Deputy Registrar*	*1*	*1*	*0*
2	*Court Officer*	*2*	*0*	*1+1**
3	*PS*	*1*	*0*	*1*
4	*Legal Assistant*	*2*	*2*	*0*
5	*Steno-I*	*1*	*0*	*1*
6	*UDC*	*1*	*0*	*1**
7	*LDC*	*1*	*0*	*1*
8	*Steno-II*	*2*	*0*	*2*

Sl. No.	Name of the Post	Sanctioned strength	Working strength	Vacancy
9	MTS	2	0	2

***Appointment order issued, yet to join.**

***#Post 4-9 are being filled through tendering process wherever applicable**

C) Ghaziabad Bench GSTAT – functioning from temporary location – 1st floor, A-Wing, CGO Complex-II, Kamla Nehru Nagar, Ghaziabad, Uttar Pradesh – 201002

Sl. No.	Name of the Post	Sanctioned strength	Working strength	Vacancy
1	Assistant Registrar	1	1	0
2	Court Officer	2	1	1
3	Sr. PS	1	0	1*
4	Legal Assistant	2	1	1*
5	Steno-I	1	0	1
6	UDC	1	1	0
7	LDC	1	0	1
8	Steno-II	2	0	2
9	MTS	2	0	2

***Appointment order issued, yet to join.**

***#Post 4-9 are being filled through tendering process wherever applicable**

D) Varanasi Bench GSTAT – functioning from the temporary location – CGST Guest House, CGST and Income Tax Colony, Mavaiya, Sarnath, Varanasi – 221007

Sl. No.	Name of the Post	Sanctioned strength	Working strength	Vacancy
1	Assistant Registrar	1	1	0
2	Court Officer	2	1	1
3	Legal Assistant	2	0	2
4	Steno-I	1	0	1

Sl. No.	*Name of the Post*	*Sanctioned strength*	*Working strength*	*Vacancy*
5	*UDC*	*1*	*1*	*0*
6	*LDC*	*1*	*0*	*1*
7	*Steno-II*	*2*	*0*	*2*
8	*MTS*	*2*	*0*	*2*

#Post 3-8 are being filled through tendering process wherever applicable

E) Agra Bench GSTAT – functioning from temporary location – Quarter No.3, Type-IV, Vaishali Colony, Kar Kunj, Sikandara, Agra – 282007

Sl. No.	*Name of the Post*	*Sanctioned strength*	*Working strength*	*Vacancy*
1	*Deputy Registrar*	*1*	*1*	*0*
2	*Court Officer*	*2*	*1*	**1*
3	*PPS*	*1*	*0*	*1*
4	*Legal Assistant*	*2*	*1*	*1*
5	*Steno-I*	*1*	*1*	*0*
6	*UDC*	*1*	*1*	*0*
7	*LDC*	*1*	*0*	*1*
8	*Steno-II*	*2*	*0*	*2*
9	*MTS*	*2*	*0*	*2*

4. On perusal of the said chart, it shows that large number of vacancies are lying vacant in every Benches of GST Appellate Tribunal.

5. On pointed query put to learned ASGI in respect of filing up the vacant posts, he submits that the process for filling up the vacant sanctioned posts is going on and same is subject to the approval of the Department of Revenue, Ministry of Finance, Govt. of India.

6. In view of above, let an affidavit be filed by the Officer, dealing with the affairs of GST Appellate Tribunal in the Department of Revenue, Ministry of Finance, Government of India, not below the rank of Secretary/Additional Secretary/ Joint Secretary, bringing on record the

efforts being made to fulfill the sanctioned posts in the Benches of GST Appellate Tribunal situated in the State of UP.

7. List again on **13.8.2026** as fresh.

8. Interim order shall continue till the next date of listing.

9. The personal appearance of Mr. Saurabh Suman Shardool, Registrar, Goods & Services Tax Appellate Tribunal, Principal Bench, New Delhi, is exempted, till the next date of listing.

(Piyush Agrawal,J.)

July 29, 2026
Rahul Dwivedi/-