IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (Filing) No. 6307 of 2026

M/S. SWAL LIMITED, a company incorporated under the Companies Act, 1956 having its Registered Office at 1/1, Abanindra Nath Thakur Sarani, 3rd Floor, Kolkata, PIN-700016, (West Bengal) and having its Principal place of business at Meghraj Tower, 2nd Floor, Main Road Gamharia, P.O. & P.S.- Gamharia, District- Saraikela-Kharsawan, PIN-832108 (Jharkhand) and its unit at Plot No. V-I, Phase-V, Adityapur Industrial Area, P.O. & P.S.- Gamharia, District- Saraikela-Kharsawan, PIN-832108 (Jharkhand) through its Director Tarak Nath Boxi, aged about 51 years, son of Sri Biswanath Boxi, resident of Sultanpur, P.O. & P.S.- Sultanpur, District- Paschim Medinipur, West Bengal-721222.

... Petitioner

Versus

1. THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, having its Office at 5, Main Road, Ranchi-834001 (Jharkhand).
2. THE COMMISSIONER OF CENTRAL GOODS & SERVICE TAX AND CENTRAL EXCISE, having its office at Outer Circle Road, Bistupur, P.O. & P.S.- Bistupur, Town- Jamshedpur, District- East Singhbhum (Jharkhand).
3. THE COMMISSIONER OF CENTRAL GOODS & SERVICE TAX AND CENTRAL EXCISE (APPEALS), having its office at 2nd & 3rd Floor, Grand Emerald, Ashok Nagar, Kadru, Argora Road, P.O. & P.S.-Argora, Ranchi-834002 (Jharkhand).
4. The JOINT COMMISSIONER OF CENTRAL GOODS & SERVICE TAX AND CENTRAL EXCISE, having its office at Outer Circle Road, Bistupur, P.O. & P.S.- Bistupur, Town- Jamshedpur, District- East Singhbhum (Jharkhand).

... Respondents

With

W.P. (T) No. 3556 of 2024

M/S. SWAL LIMITED, a company incorporated under the Companies Act, 1956 having its Registered Office at 1/1, Abanindra Nath Thakur Sarani, 3rd Floor, Kolkata, PIN-700016, (West Bengal) and having its Principal place of business at Meghraj Tower, 2nd Floor, Main Road Gamharia, P.O. & P.S.- Gamharia, District- Saraikela-Kharsawan, PIN-832108 (Jharkhand) and its unit at Plot No. V-I, Phase-V, Adityapur Industrial Area, P.O. & P.S.- Gamharia, District- Saraikela-Kharsawan, PIN-832108 (Jharkhand) through its authorized signatory

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Gouranga Das, aged about 51 years, Son of Indramohan Das, resident of Badhagachi (CT), P.O. & P.S. - Guptipara, District-Hooghly (West Bengal - 712512).

... Petitioner

Versus

1. THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICES TAX, having its Office at 5, Main Road, Ranchi-834001 (Jharkhand).
2. THE COMMISSIONER OF CENTRAL GOODS & SERVICE TAX AND CENTRAL EXCISE, having its office at Outer Circle Road, Bistupur, P.O. & P.S.- Bistupur, Town- Jamshedpur, District-East Singhbhum (Jharkhand).
3. THE STATE OF JHARKHAND
4. THE COMMISSIONER, STATE GOODS & SERVICES TAX, having its office at Project Bhawan, Dhurwa, P.O. Dhurwa, P.S. Jagannathpur, District- Ranchi, Jharkhand.
5. THE STATE TAXES OFFICER, Adityapur, P.O. & P.S.- Adityapur, Jamshedpur, District- East Singhbhum, Jharkhand.
6. THE BANK MANAGER, CANARA BANK, Plot No. 3 & 4, 1st Floor, 8/1, Middleton Row, Park Street, P.O. & P.S.- Park Street, District-Kolkata, PIN-700071.

... Respondents

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MANOJ PRASAD

For the Petitioner: Mr Nitin Kumar Pasari, Advocate
Mr Shubham Choudhary, Advocate
For the Respondents: Mr P.A.S. Pati, Advocate
For the State: Mr. Sahbaj Akhtar, AC to AAG-III

07/Dated: 08.10.2026

1. Heard Mr Nitin Kumar Pasari, appearing for the petitioner, Mr Shubham Choudhary; Mr Sahbaj Akhtar, learned A.C. to A.A.G.-III, for the State; and Mr P.A.S. Pati, learned counsel for the CGST authorities.

2. In W.P.(Filing) No. 6307 of 2026, the challenge is to the order dated 24.03.2026 made by the Commissioner (Appeals) (Annexure-23) declining to hear the petitioners' appeal on

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merits on the ground of failure to make a pre-deposit of 10% of the demanded amount and further, because the appeal was filed in the manual form and not in the online mode.

3. The Commissioner (Appeals) has also dismissed the appeal on the ground that it was filed four days beyond the prescribed period of limitation.

4. Mr Pasari, relying upon the decision of the Gujarat High Court in **Yasho Industries Limited Vs. Union of India, (2024) 24 Centax 338 (Guj.),** submitted that the petitioner had applied to make the pre-deposit through the Electronic Credit Ledger Account, in which the petitioner had sufficient balance. The petitioner also submitted that, if there is any shortfall, the petitioner would make good the same by actual payment.

5. He submitted that **Yasho Industries Limited (supra),** by relying upon Circulars issued by the CBITC has held that pre-deposit can be made through the Electronic Credit Ledger. He pointed out that even the SLP against the decision of the Hon'ble Gujarat High Court was dismissed by the Hon'ble Supreme Court in **Union of India Vs Yasho Industries Limited, (2025) 30 Centax 352 (S.C.)**. Accordingly, he submitted that the impugned order be set aside and directions be issued to the Commissioner (Appeals) to decide the matter on merits.

6. Mr Sahbaj Akhtar and Mr P.A.S. Pati submitted that this was a case of fraudulent availment of ITC and therefore, the petitioner should not be allowed to utilise such fraudulently availed ITC for making any pre-deposit. In any event, they submitted that even

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against the impugned order dated 24.03.2026, the petitioner has the remedy of an appeal before the GST Tribunal. They submitted that in these circumstances this petition should not be entertained or, in any event, if entertained, should be dismissed.

7. At least *prima facie*, the Hon'ble Gujarat High Court's decision in **Yasho Industries Limited (supra)** supports the petitioner's contention that the assessee can make pre-deposit by utilising the amount in the Electronic Credit Ledger. The CBITC circular dated 06.07.2022, referred to in the decision of the Hon'ble Gujarat High Court, *prima facie* supports this view.

8. The Hon'ble Supreme Court dismissed the SLP challenging the Hon'ble Gujarat High Court's decision in **Yasho Industries Limited (supra)**.

9. In view of the above, the petitioner may appeal the impugned order dated 24.03.2026 by urging that the credits in the petitioner's Electronic Credit Ledger be utilised towards pre-deposit. Besides, in the peculiar facts of this case and considering Mr Pasari's submission that electronic filing of appeals before the Tribunal is not feasible without an actual pre-deposit, we permit the petitioner to file the appeal before the GST Tribunal in the manual form along with an application seeking not a waiver but leave to pay the pre-deposit amount by utilising the credit in the Electronic Credit Ledger.

10. Mr Pasari, on instructions, has already stated that should there be any shortfall, the same would be made good by making an actual payment. The statement is also to be considered.

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11. Mr Pasari, on instructions, has stated that the petitioner will seek adjustments from the Electronic Credit Ledger Account only to the extent required to meet the pre-deposit requirement. He stated that no further relief of lifting the attachment in its entirety will be applied for until the disposal of the appeal before the Tribunal.

12. Since an alternate and effective statutory remedy is available to the petitioner, we do not propose to entertain this petition but relegate the petitioner to availing the alternate and statutory remedy, subject to the above-referred directions about manual filing and further directions that the petitioner's application for adjustment through the Electronic Credit Ledger be considered in accordance with law and on its own merits.

13. For the present, we do not express any final opinion on the utilisation of the Electronic Credit Ledger, given the contentions made on behalf of the respondents before us.

14. This petition is accordingly disposed of by relegating the petitioner to the alternate remedy before the Tribunal and further, subject to the above-referred directions.

15. Since we have not examined the matter on merits, we clarify that all contentions of all parties remain open if the petitioner indeed prefers an appeal before the Tribunal within four weeks from today.

16. Insofar as W.P(T) No. 3556 of 2024 is concerned, at least for the present, the same has become infructuous given the liberty to the petitioner to appeal the impugned order based upon which the attachment orders have been made. However, we

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clarify that the petitioner may always apply for appropriate interim reliefs before the GST Tribunal, and the disposal of this writ petition should not prevent the GST Tribunal from considering such an application if made in accordance with law and on its own merits.

17. Both petitions are disposed of in the above terms, without any order as to costs. Pending Interlocutory Applications do not survive and are disposed of.

18. All concerned must act on an authenticated copy of this order.

(M. S. Sonak, C.J.)

(Manoj Prasad, J.)

October 08, 2026

N.A.F.R.

APK/VK

Uploaded on 13.10.2026

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