

HC: Limitation for GST appeal deferred until GSTAT becomes functional.

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REFER THE DECISION OF THE HON'BLE CHHATTISGARH HIGH COURT IN THE CASE OF

GTL Infrastructure Ltd. vs. State of Chhattisgarh Citation: (2025) 33 Centax 46 (Chhattisgarh)

FACTS:

GTL Infrastructure Ltd. intended to file an appeal before the GST Appellate Tribunal (GSTAT) against an adverse order.

However, the President and State President of the GSTAT had not been appointed, making it impossible to file the appeal within the prescribed statutory time.

The assessee approached the High Court seeking protection of their statutory right to appeal and the benefit of stay under Section 112(9) of the CGST Act.

Hon'ble High Court Judgement:

Recognised that absence of GSTAT members was a situation beyond the control of the assessee.

Directed that the assessee shall be granted liberty to file the appeal within three months from the date the President/Member of the GSTAT enters office.

Held that the statutory stay contemplated under Section 112(9) will remain in operation until the appeal is disposed of.

This ensures that the assessee's right to appeal is not defeated due to administrative delays in constituting the Tribunal.