

An electronically filed appeal should not be rejected due to the delayed manual submission of the order-High Court.

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THE HON'BLE TELANGANA HIGH COURT HIGH COURT IN THE CASE OF

Sunder Synthetics Pvt. Ltd. V/s Union of India, decided on 6-6-2024

Issue:

Can electronically admitted Appeal be dismissed on technical ground of delayed manual?

The Hon'ble High Court Judgement:

An appeal admitted electronically should not be dismissed on the technical grounds of a delayed manual submission. The electronic submission should be considered valid, and any delay in manual submission should not affect the admission of the appeal.

Section 107 of Central Goods and Services Tax Act, 2017