IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

Writ Petition No.2561 of 2026

Dinesh Dnyandeorao Pawade, Proprietor M/s. Dinesh Traders
vs.
State of Maharashtra, through Additional Chief Secretary, Finance Department, Mumbai and others

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Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders

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Mr. R.D. Heda, Advocate for the Petitioner.
Mr. S.A. Ashirgade, Additional G.P. for Respondent Nos.1 & 2.
Mrs. Ketki Jaltare, Advocate for Respondent Nos.3 & 4.

CORAM : ANIL L. PANSARE & NIVEDITA P. MEHTA, JJ.
DATE : 27th MARCH, 2026.

The request of the petitioner to permit him to file appeal manually has been rejected by respondent No.4 on the following grounds:

> *"15. In the present case, the appellant made an application on 27/08/2024 to accept the manual submission of APL-01 as an appeal. As per Rule 108(1) of the CGST Rules, 2017, an appeal to the appellate authority must be filed electronically in FORM GST APL-01, along with the relevant documents. I have noticed that, as per DRC-07 is not available/not uploaded on GST portal, the appellant is not able to file the appeal electronically. Therefore, as per Sub-rule (1) of Rule 108, the application for acceptance of the manual filing of the appeal is deemed non-considerable."*

02. Thus, according to respondent No.4, Rule 108(1) of the CGST Rules, 2017 provides that an appeal must be filed electronically in FORM GST APL-01 and since Form DRC-07 is not available/not uploaded on the GST portal, the appellant is not able to file the appeal electronically.

03. Thus, the authority has recorded the reason as to why the petitioner/appellant is unable to file the appeal electronically. The Appellate Authority has referred to sub-rule (1) of Rule 108 of the Rules, 2017,

however, it overlooked the proviso to the said Rule, which reads as under:

> *"Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-01, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgment and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy."*

03. Thus, the proviso provides that the appeal may be filed manually, if the same cannot be filed electronically due to non-availability of the decision or order to be appealed against the common portal (DRC 07).

04. Considering the above, we are of the view that the impugned order is unsustainable. Nonetheless, we issue notice to the respondents with the expectation that corrective measures will be taken by recalling the said order and permitting the petitioner to prefer the appeal in terms of Rule 108 of the Rules, 2017.

05. Notice is made returnable on 10th April, 2026.

(Nivedita P. Mehta, J.) **(Anil L. Pansare, J.)**

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