



**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  
Occ: Business, 1, Shegaon Road  
Padam Saurabh Colony, Amravati  
Maharashtra 440001.

**PETITIONER**

**Versus**

1. State of Maharashtra,  
Thr. Additional Chief Secretary,  
Finance Department, Mumbai 400001.
2. Commissioner of State Tax,  
GST Bhavan, Mazgaon,  
Mumbai -400010.
3. Superintendent, CGST & Central  
Excise, Range-I, Division-Amravati,  
Nagpur-II Commissionerate.
4. Joint Commissioner (Appeals), CGST  
& Central Excise, GST Bhavan,  
Telangkhedi Road, Civil Lines  
Nagpur -440001.

**RESPONDENTS**

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Mr. R.D. Heda, Advocate for the Petitioner.  
Mr. S.A. Ashirgade, Addl.GP for the Respondent Nos. 1 &  
2/State.  
Mrs. Ketki Jaltare, Advocate for the Respondent Nos.3 & 4.  
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**CORAM : URMILA JOSHI PHALKE AND  
NIVEDITA P. MEHTA, JJ.**

**DATED : 08<sup>th</sup> MAY, 2026.**

**ORAL JUDGMENT :- (PER : URMILA JOSHI PHALKE, J.)**

1. Heard.
2. **Rule.** Rule made returnable forthwith. Heard finally by the consent of learned Counsel appearing for the respective parties.
3. The reply filed by the Respondent Nos. 3 and 4 is taken on record.
4. By this Petition, the Petitioner has challenged the impugned order in appeal passed by the Respondent No.4 dated 29.08.2025.
5. It is submitted by the learned Counsel for the Petitioner that, the request of the Petitioner to permit him to file appeal manually has been rejected by Respondent No.4 on the ground, which reads as under:

*“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.”*

6. 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.

7. This Court has already observed in order dated 27.03.2026 that 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.”*

8. 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).

9. Considering the same, this Court has already expressed the view that the impugned order is unsustainable. In view of that, the learned Counsel for the Petitioner submitted that, the issue be remanded back to the Respondent No.4.

10. Hence, the matter is remanded back to the Respondent No.4 and the Respondent No.4 shall consider the issue in view of proviso which is quoted in the order and take the decision in accordance with it. The Respondent No.4 shall decide the issue expeditiously.

11. Writ Petition is accordingly **allowed**.

12. Rule is made absolute in the above terms.

13. Pending application/s, if any, shall stand disposed of accordingly.

(NIVEDITA P. MEHTA, J.)

(URMILA JOSHI PHALKE, J.)