IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (C) No. 6139 of 2022

M/S RELIABLE ASSOCIATES, having its principal place of business at Bhojudih, Chandankiyari, Chas, Bokaro, District- Bokaro, Jharkhand, through its Proprietor Sri Ashok Kumar Modak, son of Late Narayan Chandra Modak, Village Bhojudih (Chhatatand), P.O. Bhojudih, P.S.- Chandankiyari, Mahal, District- Bokaro, Jharkhand. ... Petitioner

Versus

1. THE PRINCIPAL COMMISSIONER of Central Goods and Service Tax & Central Excise, Ranchi, having its office at Central Revenue Building, 5A M.G. Road, Beside Ranchi Club Complex, Ranchi, P.O. & P.S.- Chutia, District- Ranchi, Jharkhand.
2. COMMISSIONER (APPEALS), Central Goods and Service Tax and Central Excise, having its office at 2nd & 3rd Floor, Grand Emerald Building, Between Road No. 1 & 2, Ashok Nagar, PO- Doranda, PS- Argora, District- Ranchi (Jharkhand)
3. THE DEPUTY COMMISSIONER, CGST & Central Excise Division-1, Bokaro having its office at Stadium Road, Sector-IV, Bokaro Steel City, P.O. & P.S.- Chas, District- Bokaro, Jharkhand.
4. THE ASSISTANT COMMISSIONER, CGST & Central Excise Division-I, Bokaro having its office at Stadium Road, Sector-IV, Bokaro Steel City, P.O. & P.S.- Chas, District- Bokaro, Jharkhand.
5. THE SUPERINTENDENT, CGST & Central Excise Division-I, Bokaro having its office at Stadium Road, Sector-IV, Bokaro Steel City, P.O. & P.S.- Chas, District- Bokaro, Jharkhand. ... Respondents

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CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner: Mr. Nitin Kumar Pasari, Advocate.
For the Respondents-CGST: Mr. Amit Kumar (Sr. S.C.)
Mr. Anurag Vijay (Jr. S.C.)
Mr. Vishwajeet Singh, Advocate.

13/Dated: 16.03.2026

1. Heard the learned counsel for the parties.

2. The order impugned in this petition is appealable before the G.S.T. Tribunal. This petition was instituted because at the time of its institution there was no G.S.T. Tribunal constituted.

3. Now it is reported that the G.S.T. Tribunal is constituted though, it is not fully operational. Still, filings are accepted and it is expected that the Tribunal would start functioning shortly.

4 Considering the above position and also the circumstance that questions of fact involving the examination of books of account may have to be adjudicated upon, we decline to entertain this petition but leave it open to the petitioner to avail of the alternate remedy before the Tribunal.

5. Mr. Pasari states that the appeal would be preferred within six weeks from today after complying with all statutory formalities. If such appeal is indeed instituted within six weeks from today after complying with all statutory requirements, the Tribunal should consider such appeal on its own merits and in accordance with law without adverting to the issue of limitation. This is because the petitioner was, for justifiable reasons, pursuing this petition before this Court.

6. This petition is disposed of with liberty in the above terms.

7. All contentions of all parties on merits are left explicitly open for the tribunal to decide in the first instance. No costs.

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

(Rajesh Shankar, J.)

16.03.2026

N.A.F.R.

APK/VK

Uploaded on 17.03.2026