IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.31138 of 2025

M/s.Chita Ranjan Lenka .... ***Petitioner***

Ms.Z.M. Wallace, Advocate

-versus-

Chief Commissioner of CT & GST and others .... ***Opposite Parties***

Mr. Sourav Tibrewal, Additional Standing Counsel for CT & GST Department

CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

Order No.

ORDER
18.12.2025

01. **1.** The petitioner has challenged the order dated 29th August, 2024 passed by the State Tax Officer, Cuttack-I City Circle, Cuttack for the tax periods from April, 2021 to March, 2022 under Section 73 of the Central Goods and Services Tax Act, 2017/the Odisha Goods and Services Tax Act, 2017 (hereinafter referred to as "GST Act"), which was affirmed in an appeal by the Appellate Authority on 13th October, 2025.

2. According to learned advocate appearing for the petitioner, although the remedy by way of an appeal is provided under Section 112 of the GST Act under the Goods and Services Tax Appellate Tribunal (GSTAT) against the order in appeal, such remedy is not available as the GSTAT has not been constituted and made

functional and, therefore, an aggrieved person cannot be rendered remediless.

3. Learned Standing Counsel appearing for the CT & GST Department corroborated the aforesaid stand of the petitioner so far as it relates to non-constitution and non-functional of the GSTAT, but arduously submits that it does not absolve the aggrieved person in complying with the mandate envisaged under sub-section (8) of Section 112 of the GST Act putting a restriction in filing the appeal unless the appellant paid in full, such part of the amount of tax, interest, fine, fee and penalty arising from the said order as admitted by him and a sum equivalent to ten per cent of the remaining amount of tax in dispute subject to a maximum of twenty crore rupees.

4. It would be apposite to quote the said provision, which runs thus:-

> *"(8) No appeal shall be filed under sub-section (1), unless the appellant has paid—*
>
> *(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and*
>
> *(b) a sum, equal to ten per cent of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of Section 107, arising from the said order, subject to a maximum of twenty crore rupees, in relation to which the appeal has been filed."*

4.1. It has been brought to our notice that the Department of Revenue, Ministry of Finance issued a notification being S.O.

No.4220(E) dated 17th September, 2025 providing an opportunity to an aggrieved person to file an appeal in exercise of the powers conferred by sub-section (1) of Section 112 of the Central Goods and Services Tax Act. 2017 in the following:

> *"In exercise of the powers conferred by sub-section(1) of Section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed by the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal."*

4.2. Apropos the same and in order to facilitate smooth filing of an appeal before the said Tribunal, a "User Advisor for the GSTAT e-Filing Portal" is also issued by the authorities containing the timeline within which the appeal can be filed before the GSTAT in the following:

> *"User Advisory for the GSTAT E-Filing Portal*
>
> *Please note that this advisory is only a snapshot for the entire appeal filing process. For detailed understanding and in order to have a seamless experience on the portal, users are advised to refer to the E-filing user manual, FAQs and user videos.*
>
> *Important Timelines*
>
> → *Staggered Filing Period (Until December 31st, 2025):- The filing window for second appeals filing is based on staggering of the*

ARN/CRN of first appeal filed in APL-01/03 before the Appellate Authority or the notice in RVN-01 issued by the Revisional Authority. The system first validates the ARN/CRN date and only upon successful validation of the date of the ARN/CRN of the APL-01/APL-03/RVN-01, the appellant can proceed further to Login/Registration. The schedule for filing is as follows:

TABLE

Sl. No.	*Period of filing appeal in Form APL-01 or APL-03 under section 107 of the Act or issuance of notice in Form RVN-01 in terms of section 108 of the Act.*	*Period during which the appeal under section 112 of the Act before the GSTAT may be filed*
1	*Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or before 31.01.2022*	*Period commencing on 24.09.2025 and ending on 31.10.2025 or any date succeeding such date being not later than 30.06.2026*
2	*Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.02.2022 but on or before 28.02.2023*	*Period commencing on 01.11.2025 and ending on 30.11.2025 or any date succeeding such date being not later than 30.06.2026*
3	*Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be issued on the common portal on or after 01.03.2023 but on or before 31.01.2024*	*Period commencing on 01.12.2025 and ending on 31.12.2025 or any date succeeding such date being not later than 30.06.2026*
4	*Such orders of the Appellate authorities or revisional authorities*	*Period commencing on 01.01.2026 and ending on*

	sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form CST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.02.2024 but on or before 31.05.2024	*31.01.2026 or any date succeeding such date being not later than 30.06.2026*
5	*Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.06.2024 but on or before 31.03.2026*	*Period commencing on 01.02.2026 or any date succeeding such date being not later than 30.06.2026*

→ *It may be noted that if an appeal before the GSTAT relating to any ARN/CRN could not be filed within the window scheduled for it, the appellant can still come on any subsequent date but before 30th June, 2026.*

→ *It may further be noted that appeals before the GSTAT against any order of the appellate/revisional authority in APL-04 that has been communicated on or after 1st April, 2026 shall have to filed before the appellate Tribunal within three months of the order of APL-04 being communicated.*

→ *Appeals before the GSTAT in cases where the appeal in APL-01/03 or notices in RVN-01 are not available in the GSTN system: for all the Appeals filed before the Appellate authority or notices of the Revisional authority where the ARN/CRN is not available in the GSTN system, the filing window will open from the midnight of 31st December 2025 and will expire on June 30. 2026.*

→ *Thus, users are strongly advised not to hurry since more than sufficient time has been provided for filing appeals before the GSTAT wherever the orders in APL-04 have been issued on or before 31st March 2026.*

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4.3.It is no longer *res integra* that the Writ Court can be approached assailing an order for which the forum of appeal is provided and the same is entertainable in the event the forum is not made functional or constituted as the person cannot be rendered remediless. Equally it is true that if conditions are attached to filing an appeal before such forum, the Writ Court shall ensure strict compliance thereof as a person cannot steal a march taking a shelter that there is no inhibition in the writ Court in entertaining the writ petition and passing an order taking departure from the said statutory provision.

5. Since the forum has already been provided in the statute, which is now made functional and the period for filing the appeal has been extended in a fragmented manner, it would not be proper for the Writ Court to keep such writ petitions pending as the dispute raised by the petitioner in the instant writ petition can be adjudicated by the said forum and, therefore, the writ petition is disposed of with the following directions:

I. The petitioner is directed to deposit the amount if not already deposited, as required under sub-section (8) of Section 112 of the GST Act before the GSTAT to file the appeal within the period specified in the timeline mentioned above.

II. The petitioner, as undertaken, shall file appeal as per the timeline given in the “User Advisor for the GSTAT e-Filing Portal”.

III. In the event the appeal is filed and the same is found to be in order as per the requirement of Section 112 of the GST Act read with relevant Rules framed thereunder, the same shall be entertained by the GSTAT.

6. This Court makes it clear that we have not expressed any opinion on the merits on the First Appellate Order. As a result of disposal of the writ petition, pending Interlocutory Application(s), if any, shall stand disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Aswini