



IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.11764 of 2026

M/s.Prafulla Kumar Mohanty ***Petitioner***

Mr.Pranaya Kishore Harichandan, Advocate

-versus-

***Additional Commissioner, CT &
GST (Appeal), Central Zone-1,
Cuttack and others***

.... ***Opposite Parties***
Mr. Sunil Mishra, Standing Counsel

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

Order No.

ORDER
25.06.2026

01. 1. The petitioner has challenged the order dated 8th May, 2024 passed by the Assistant Commissioner of State Tax, Cuttack-1 for the tax periods from July, 2017 to March, 2018 under Section 74 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 27th May, 2025.
2. According to learned Advocate appearing for the petitioner, the appellate order suffers serious infirmity as the same is passed without adhering to principles of natural justice. It is further submitted that no ingredient specified in Section 74 of the GST Act being complied, there has been illegal exercise of power and the order passed is not in consonance with Instruction No.05/2023-GST, dated 13.12.2023 issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes and Customs. Although the remedy by way of



an appeal is provided under Section 112 of the GST Act, such remedy is not availed of by the petitioner as jurisdictional point is raised in the matter.

3. Mr.Mishra, learned Standing Counsel appearing for the Opposite Parties submitted that the GST Appellate Tribunal is competent to adjudicate both question of law as well as question of fact. Therefore, aggrieved person has remedy envisaged under Section 112 of the GST Act.

4. 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.”

4.1. 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

<i>Sl. No.</i>	<i>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.</i>	<i>Period during which the appeal under section 112 of the Act before the GSTAT may be filed</i>
<i>1</i>	<i>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</i>	<i>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</i>
<i>2</i>	<i>Such orders of the Appellate</i>	<i>Period commencing on</i>



	<i>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</i>	<i>01.11.2025 and ending on 30.11.2025 or any date succeeding such date being not later than 30.06.2026</i>
3	<i>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</i>	<i>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</i>
4	<i>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 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</i>	<i>Period commencing on 01.01.2026 and ending on 31.01.2026 or any date succeeding such date being not later than 30.06.2026</i>
5	<i>Such orders of the Appellate authorities or revisional authorities sought to be</i>	<i>Period commencing on 01.02.2026 or any date succeeding such date</i>



	<i>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</i>	<i>being not later than 30.06.2026</i>
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- *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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4.2. It is also brought to the notice that certain modifications are made by Order dated 24.09.2025 of the President, GST Appellate Tribunal and said Order has been revoked with following Order dated 16.12.2025:



“Now, therefore, in exercise of the powers conferred by Rule 123 of the aforesaid Rules (Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025), the undersigned is pleased to revoke the Order dated 24.09.2025 with effect from 18.12.2025. This revocation shall not impugn the validity of any appeals lodged pursuant to the prior order before 18.12.2025. This order is without prejudice to the powers of the Appellate Tribunal under Section 112 of the Central Goods and Services Tax Act, 2017.”

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

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Signature Not Verified

Digitally Signed
Signed by: BICHITRANANDA SAHOO
Designation: Secretary
Reason: Authentication
Location: Orissa High Court, Cuttack
Date: 29-Jun-2026 18:01:31

