

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 192 of 2021

M/s Barbrik Project Limited PRA House, 15/198-Bramh Road, P.S.
And Tahsil - Ambikapur, Distt. Surguja (Chhattisgarh) Pin - 497001

---- Petitioner

Versus

1. The State Of Chhattisgarh Through Commissioner Of State - Tax, Commercial - Tax Department, GST Bhawan, North Block, Sector-9 Atal Nagar, Raipur (Chhattisgarh)
2. The Commissioner Of State-Tax (Appeals) Commercial-Tax Department, GST Bhawan, North Block, Sector-9, Atal Nagar, Raipur (Chhattisgarh)
3. The Deputy Commissioner Of State-Tax, Bilaspur Division No. 01, Bilaspur

---- Respondents

For petitioner : Shri S. Rajeshwara Rao, Advocate and Shri M.K. Sinha, Advocate.
For State : Shri Rahul Jha, G.A.

Hon'ble Shri Justice Goutam Bhaduri

Order

29/09/2021

Heard.

1. Grievance of the petitioner is that order dated 29/07/2021 whereby an appeal preferred by the petitioner under Section 107 of the CGST/SGST Act, 2017 was rejected on the ground that the same was not preferred electronically and also on the ground that the 10% of the requisite amount of the subject appeal has not been deposited.
2. Learned counsel for the petitioner would submit that the order which was subject of appeal was passed manually, therefore under the circumstances instead of electronic portal the same was filed manually and the deposit of 10% requisite fees was also paid but the rejection only on the ground that the appeal should be filed electronically and on that sole ground if it is rejected without deliberations on the merit it is liable to be set aside.

3. Learned State counsel would submit as per the instruction they would decide the appeal which has been filed manually on its own merit.

4. In view of such submission made, no further issue remains to be adjudicated. If the manual memo of appeal has been filed, the department shall decide it on its own merit giving an opportunity of hearing to the petitioner within a reasonable time.

5. With such observation, the petition stands disposed of.

Sd/-

(Goutam Bhaduri)

JUDGE