Sr. No. 20

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU

WP(C) No. 3637/2025

J&K State Power Development Corporation Ltd. …. Petitioner/Appellant(s)

Through:- Mr. Sachin Sharma, Advocate

V/s

Union of India & ors. …..Respondent(s)

Through:- Mr. Dheeraj Nanda, CGSC.

CORAM : HON'BLE MRS. JUSTICE SINDHU SHARMA, JUDGE
HON'BLE MR. JUSTICE SHAHZAD AZEEM, JUDGE

ORDER
30.12.2025

01. The petitioner has challenged the orders No. 12-CGST-J&K-JC-2023-24 dated 29.12.2023 and 14.07.2025 passed in Appeal No. 04/A/GST/J&K/2024-25. He has also assailed notifications 09/2023-Central Tax read with Notifications 35/2020-Central Tax and 13/2020-Central Tax issued under Section 168A of the CGST Act, 2017. Demand of SGST for the period 2017-18 has also been challenged by the petitioner as the Union Territory of J&K has not extended the due date of issuance of order w.e.f. 05.02.2023.

02. In compliance of the order dated 23.12.2025, learned counsel for the respondents, Mr. Dheeraj Nanda, has reported instructions and submits that the Appellate Authority has been constituted vide office order No. 03/2025 dated 26th December, 2025 issued by the Government of India, Ministry of Finance, Department of Revenue and the petitioner has to approach the Appellate Authority for redressal of

its grievance. In this regard, he has produced copy of the office order No. 03/2025 dated 26th December, 2025 which is taken on record.

03. Learned counsel for the petitioner submits that the petitioner would be satisfied if this petition is disposed of by giving liberty to the petitioner to approach the Appellate Authority and also prays that the respondents may be directed not to take coercive steps against the petitioner.

04. In view of the aforesaid officer Order dated 26th December, 2025 and with the consent of learned counsel for the parties, this petition is **disposed of** by giving liberty to the petitioner to approach the Appellate Authority within a period of two weeks after functioning of the Appellate Authority. Till such time that the matter is considered, no coercive steps be taken against the petitioner pursuant to order dated 29.12.2023 and 14.07.2025.

(SHAHZAD AZEEM) **(SINDHU SHARMA)**
Judge **Judge**

JAMMU
RAM MURTI
30.12.2025

Shivalee Khajuria
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I attest to the accuracy and
integrity of this document