IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.7270 of 2026

M/s. Amalgam Steel and Power (formerly known as Adhunik Alloys & Power Limited), through its Director Dyapayan Dutta, son of Shri Debi Prasad Dutta, resident of P 97 B, Lake Terrice, Sarat Bose Road, P.O. Sarat Bose Road, P.S. Rabindra Sarovar, Kolkata-700029.

..... Petitioner.

-Versus-

1. The State of Jharkhand, through the Secretary, Department of Finance, Project Bhawan, Dhurwa, Ranchi.
2. Commissioner, Commercial Tax Department, Jharkhand.
3. Deputy Commissioner of State Tax Department, Adityapur Circle, Jamshedpur.
4. Additional Commissioner State Taxes (Appeal) Jamshedpur Division, Jamshedpur.

..... Respondents.

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

For the Petitioner : Mr. Deepro Sen, Advocate
[Through V.C.]
Mr. Tarun Kumar Mahato, Advocate
For the State : Mrs. Niharika Mazumdar, Advocate

Order No.03 **Date: 17.09.2026**

1. Heard Mr Deepro Sen with Mr Tarun Kumar Mahato for the petitioner, and Ms Niharika Mazumdar, learned A.C., for the respondents.

2. On 16th September, 2026, upon hearing the learned counsel for the parties, we made the following order:

> *"1. Heard Mr Sen who appears with Mr Tarun Kumar Mahato for the petitioner and, Mr Vibhor Mayank, learned A.C. to A.G. for the respondents.*
> *2. Mr Sen, on instructions, submits that the petitioner would be satisfied if the directions are issued to the 4th respondent to accept the appeal filed by the petitioner through a manual mode and to dispose it of in*

> *accordance with law. He submits that he is not pressing for any other relief in this petition.*
> *3. Mr Vibhor Mayank, learned A.C. to A.G., requests that the matter be placed tomorrow so that he can obtain instructions on the limited prayer now made on behalf of the petitioner.*
> *4. Accordingly, list this matter on 17.09.2026 under the same heading."*

3. Today, Ms. Niharika Mazumdar, learned A.C. to A.G., states that the order dated 23rd September, 2019 (Annexure-5) by which the petitioner's application for refund was rejected was duly communicated to the petitioner.

4. Mr Sen disputes the above position and submits that, at this stage, the petitioner is only seeking disposal of the appeal filed by the petitioner through manual mode. He submits that he would be in a position to satisfy the appellate authority that the refund rejection order dated 23rd September, 2019 was never communicated to the petitioner, and that the appeal was filed within the prescribed period of limitation if reckoned from the date of its eventual communication.

5. The record shows that the petitioner's online refund application dated 21st May, 2019 was rejected on 23rd September, 2019. However, the petitioner has pleaded that this order was never uploaded on the portal and further states that the same was not communicated to it by any of the modes provided under the CGST Rules.

6. There is a serious dispute as to whether the order dated 23rd September, 2019 was communicated to the petitioner. The petitioner has already appealed the order dated 23rd September,

2019 by filing an appeal in manual/physical mode, raising inter alia the issue of alleged non-communication of the order dated 23 September 2019. The petitioner has pleaded that it was unable to file an appeal online because the order dated 23 September 2019 was not uploaded on the portal. The petitioner has also pleaded that the appeal was filed by manual mode on 20th June, 2024 and dispatched through speed post.

7. If the appeal was indeed filed and received by the appellate authority through speed post, we direct the appellate authority to dispose of it in accordance with law, without raising an objection that it was not filed online. However, we clarify that the limitation issue based on the alleged non-communication of the order dated 23 September 2019 is specifically kept open and must be examined by the appellate authority in the first instance.

8. The above direction/clarification is issued because Ms. Mazumdar, learned counsel for the respondents, states that the order dated 23rd September, 2019 was duly communicated to the petitioner in accordance with law. The petitioner disputes this contention. Accordingly, this contention must be decided first to determine whether the appeal filed on 20th June, 2024, if received, is within the prescribed period of limitation.

9. All contentions of all parties on the issue of limitation and, if this hurdle is crossed, then on the merits of the matter are specifically left open to be considered by the appellate authority. The only direction we have issued is that the appellate authority must consider and dispose of the petitioner's appeal, if received in

accordance with law, and not reject it solely on the ground that it was not filed online. Such disposal should be within three months from today.

10. The petition is disposed of in the above terms without any order for costs.

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

(Rajesh Shankar, J.)

17th September, 2026
Sanjay/Rohit
Uploaded on 18.09.2026