

Ashirwad Food Industries vs Union of India & Ors.

Quantum of deposit- in case alemond reduced in first appeal - GSTAT - Section 112(8)

Date of Order: February 9, 2026
Case Law No: GIB-JHC-2026-31
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Case Facts:

- The petitioner challenged Order-in-Appeal dated 30.06.2025 confirming GST demand along with interest and penalty.
- Statutory remedy of appeal before GST Appellate Tribunal was available, but the Tribunal was not fully functional.
- Petitioner had already deposited ₹23.85 lakhs at the first appellate stage against an original demand of about ₹2.38 crores, later reduced to about ₹40 lakhs.
- The dispute centered on whether further pre-deposit was required for filing appeal before the Tribunal.

Court Decision:

- Court held that no further pre-deposit is required for filing appeal before GSTAT considering earlier deposit of ₹23.85 lakhs.
- Petitioner permitted to file appeal within four weeks from the date of order.
- Tribunal directed to decide appeal on merits without considering limitation if filed within the stipulated time.
- If electronic filing is not possible, petitioner allowed to file appeal physically and same must be accepted without additional pre-deposit.
- All issues on merits left open for adjudication by the Tribunal.
- Writ petition disposed of without costs.