Asika Fintrade Pvt. Ltd., Barbil, Kendujhar v. Assistant Commissioner C.T. & G.S.T., Barbil Circle, Barbil, Keonjhar and Others

Validity of rectification rejection under Section 161 where order date and communication were disputed.

Date of Order: August 21, 2026
Case Law No: GIB-ORHC-2026-99
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

BACKGROUND

A show cause notice under **Section 73** was issued and an adjudication order was subsequently passed. The appeal against that order was rejected on the ground of delay under Section 107. Thereafter, an application for rectification under Section 161 was filed. The applicant later discovered that the rectification application had already been rejected, although the rejection order had not been communicated.

The order-sheet contained an order dated 30.05.2024 stating that the rejection order could not be generated through the GST portal because of technical problems. However, the actual rejection order placed on record bore the handwritten signature of the Assistant Commissioner dated 30.05.2025. The Department did not dispute the relevant factual position emerging from the certified order-sheets.

COURT OBSERVATIONS

The Court examined the order-sheet and the actual rejection order and found a clear inconsistency between them. The order-sheet dated 30.05.2024 recorded that the rejection order could not be generated because of technical glitches, whereas the actual rejection order was signed by the Assistant Commissioner on 30.05.2025.

The Court therefore found that the impugned rejection order could not be sustained in law. The Court also noted that the applicant had not been afforded adequate opportunity to present its case during the Section 73 proceedings and that relevant records/documents were available or had been uploaded on the portal.

FINAL VERDICT

The Court **quashed and set aside the rejection order dated 30.05.2025** passed under Section 161. The matter was remanded to the Assistant Commissioner with a direction to reconsider and dispose of the rectification application after considering the grounds, supporting documents and records.

The applicant was directed to appear before the authority within fifteen working days and the authority was directed to provide an opportunity of hearing and pass an appropriate reasoned order under Section 161, if rectification was warranted.