

**IN THE HIGH COURT OF JHARKHAND AT RANCHI  
W.P.(T) No. 469 of 2026**

M/s. Ashirwad Food Industries, having its office at Tatisilway Industrial Area, Plot No. 50P, Phase 1, Tatisilway, Opp. Waxpol Industries, Ranchi, through one of its partners namely, Purshottam Das Mandani ... .. Petitioner

Versus

1. Union of India, through the Commissioner, CGST & Central Excise, having its office at Central Revenue Building, 5A, Main Road, Ranchi
2. Additional Commissioner, CGST & Central Excise, having its office at Central Revenue Building, 5A, Main Road, Ranchi
3. Additional Commissioner (Audit), CGST & Central Excise, Ranchi, having its office at Grand Emerald, Ashok Nagar, Kadru-Argora Main Road, Ranchi ... .. Respondents

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

For the Petitioner : Ms. Amrita Sinha, Advocate  
Mrs. Shweta Suman, Advocate  
Ms. Pragunee Kashyap, Advocate  
For the Respondents : Mr. P.A.S. Pati, Sr. SC, CGST

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**Order No. 02**

**Dated: 09.02.2026**

1. Heard learned counsel for the parties.
2. With the consent of and at the request of the learned counsel for the parties, we dispose of this petition finally.
3. The petitioner challenges Order-in-Appeal No. 227-232/CGST/RAN/2025 dated 30.06.2025 to the extent the Commissioner, Central Goods and Services Tax (CGST) has confirmed the demand raised in the Order-in-Original No. 138/GST/ADC/RAN/2024-25 dated 04.02.2025 along with the interest and penalty.
4. As against the above order, the petitioner has the remedy of an appeal before the G.S.T Appellate Tribunal (GSTAT). However, this Appellate Tribunal, does not appear to be fully functional. Therefore, the petitioner has invoked the extraordinary jurisdiction of this Court to challenge the impugned order.

- 5.** Mr. P.A.S. Pati, learned counsel for the respondents, submits that though the Appellate Tribunal is presently not taking up appeals for adjudication, still, some of the members have already been appointed and e-filing of appeals is permitted. He refers to a provisional acknowledgment for submission of a departmental appeal dated 28.01.2026 on record in support of his submission. Further, Mr. Pati states that if a pre-deposit of 20% is made, then, the department does not initiate any coercive measures to enforce the demand.
- 6.** Ms. Amrita Sinha, learned counsel for the petitioner, submits that at the first appellate stage, the petitioner had made a pre-deposit of Rs.23,85,182/- because the demand in the order in original was approximately Rs.2.38 crores. She submits that the first appellate authority has considerably scaled down the demand which is now approximately Rs.40,00,000/-. Accordingly, she submits that the pre-deposit of 20% would come to around Rs.8,00,000/-. She further points out that since the petitioner has already made a pre-deposit of approximately Rs.23.85 lakhs, the Tribunal should not now insist upon any further pre-deposit.
- 7.** We have perused the documents on record and based upon the same, we find substance in the contention advanced by Ms. Amrita Sinha. Considering the deposit of Rs.23.85 lakhs already made at the first appellate stage, we agree that there would be no question of making any further pre-deposit for instituting an appeal against the impugned order dated 30.06.2025.
- 8.** Ms. Sinha states that the petitioner will appeal the impugned order

dated 30.06.2025 within a maximum of four weeks from today. If such appeal is indeed filed within four weeks from today, then, the Tribunal should decide the appeal on its own merits and in accordance with law without adverting to the issue of limitation.

This is because the petitioner was bonafide pursuing the matter before this Court and even two dates, the Tribunal is not taking up the appeals for disposal. The petitioner's impression about inability to file the appeal on this ground cannot be said to be unreasonable or lacking in bonafide.

9. In case there are any issues about the system not accepting the petitioner's appeal within four weeks from today, then, the petitioner, is allowed to file the appeal in the physical format. The same should be accepted by the Tribunal without insisting upon any fresh pre-deposit.
10. All contentions of all parties on merits are, however, left open for the Tribunal to decide. This Court has not adverted to the rival contentions on merits of the matter.
11. This writ petition is disposed of in the above terms without any costs order.
12. All concerned to act on an authenticated copy of this order.

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

**(Rajesh Shankar, J.)**

February 09, 2026  
Manish/Ritesh  
N.A.F.R.

Uploaded on 10.02.2026