HC-KAR

IN THE HIGH COURT OF KARNATAKA

KALABURAGI BENCH

DATED THIS THE 30TH DAY OF JUNE, 2025

BEFORE

THE HON'BLE MR JUSTICE M.I.ARUN

WRIT PETITION NO.201636 OF 2025 (T-RES)

BETWEEN:

M/S. SHIVASHAKTI SUGAR MILLS
(INDIA) PRIVATE LIMITED SY.NO.97 & 99,
VILLAGE BHANGOOR, TQ. AND DIST. BIDAR,
THROUGH ITS MANAGING DIRECTOR
MR. SUNILKUMAR AGRAWAL
S/O RAMANAND AGRAWAL,
AGE: 56 YEARS, R/O REGISTERED OFFICE,
H.NO.15-9-27, MUKTIYAR GUNJ,
HYDERABAD-500012.

...PETITIONER

Digitally signed by LUCYGRACE
Location: HIGH COURT OF KARNATAKA

(BY SRI. GHATE KONDIBARAO, ADVOCATE)

AND:

1. THE GOVERNMENT OF INDIA,
   MINISTRY OF FINANCE AND
   DEPARTMENT OF REVENUE
   (CENTRAL BOARD OF DIRECT TAXES AND CUSTOMS
   GST POLICY WING THROUGH ITS PRINCIPAL
   COMMISSIONER (GST),
   NEW DELHI-110001.

2. THE ADDITIONAL COMMISSIONER
   FOR CENTRAL GST AND CENTRAL EXCISE (APPEALS)
   NO.71 CLUB ROAD, BELAGAVI-590001.

3. SUPERINTENDENT CENTRAL TAX,
BALLARY AUDIT CIRCLE, MODI CHAMBERS
2ND FLOOR, GANDHI NAGAR, BALLARY-583103.

4. THE SUPERINTENDENT CENTRAL TAX,
(GST) BIDAR RANGE, BIDAR-585401.

…RESPONDENTS

(BY SRI. GIRISH HULMANI, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO WRIT OF CERTIORARI/ ORDER/ DIRECTION, QUASHING THE ORDER PASSED BY 2ND RESPONDENT IN APPEAL NO.BGM-JJ-ADC-218-2024-25- GST PASSED ON DATED 20.03.2025 AND ISSUED ON 25.03.2025 VIDE ANNEXURE-A TO THE WRIT PETITION, AND PLEASED TO ISSUE APPROPRIATE DIRECTION TO THE 2ND RESPONDENTS APPELLATE AUTHORITY, PERMIT THE PETITIONER COMPANY TO UPLOAD THE MEMORANDUM OF APPEAL ON THE COMMON PORTAL OF THE 2ND RESPONDENT OFFICE AND THEREBY PROCEED TO PASS DETAILED ORDERS ON MERITS.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR JUSTICE M.I.ARUN

ORAL ORDER

(PER: HON'BLE MR JUSTICE M.I.ARUN)

The petitioner is registered under the provisions of KGST and CGST Act. Challenging an order passed by respondent No.4, the petitioner has preferred an appeal before respondent

No.2. However, on the ground that the appeal has been filed in manual mode and it is required to be filed electronically, the appeal of the petitioner has not been considered and rejected. Aggrieved by the same, the present writ petition is filed.

2. Learned counsel for respondents, upon instructions, submits that irrespective of the rejection of the appeal filed by the petitioner, if the petitioner were to file a fresh appeal electronically the same would be considered in accordance with law.

3. For the aforementioned reasons, the writ petition is disposed of with the liberty to the petitioner to file an appeal before respondent No.2 in an electronic mode in accordance with law and the respondent No.2 shall consider the same without taking into consideration the rejection of the appeal already filed in the manual mode.

Sd/-
(M.I.ARUN)
JUDGE

SMP
List No.: 1 Sl No.: 21
CT:SI