



**IN THE HIGH COURT OF ANDHRA
PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3529]

MONDAY, THE TWENTY THIRD DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 3980/2026

Between:

1. HARSHA TRADING PRIVATE LIMITED, 37-4-2,
VISWARUPA RENAULT, NH-5, OPPOSITE COCA-COLA
COMPANY, KAPPARADA INDUSTRIAL AREA,
VISA KHAPATNAM- 530016 REPRESENTED BY ITS
DIRECTOR RADHA MUPPAVARAPU, W/O. M.
HARSHAVARDHAN AGED 53 YEARS, R/O. VILLA NO.B-
13, BOULDER HILLS, NANAKRAMGUDA, GACHIBOWLI,
HYDERABAD - 500032.

...PETITIONER

AND

1. THE ADDITIONAL COMMISSIONER OF CENTRAL TAX,
D.NO.3-30-15, RING ROAD, NALANDA NAGAR, NAVA
BHARATH NAGAR, GUNTUR, ANDHRA PRADESH-522
006 2.

2. THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
VISA KHAPATNAM CENTRAL GST DIVISION, D.NO.45-57-
21, 2ND FLOOR, SRIYA COMPLEX, VISA KHAPATNAM,
ANDHRA PRADESH -530 024.

3. UNION OF INDIA, MINISTRY OF FINANCE,
REPRESENTED BY ITS SECRETARY,
NORTH BLOCK, NEW DELHI-110001

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased topleased to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the impugned Order-in-Appeal bearing No. VIZ-GST-APP- 073-2025-26 dated 25.11.2025 passed by the Respondent no. 1 rejecting Appeal No. 116/2024(V) GST dated 23.07.2024 solely on the ground that the appeal was filed manually instead of electronically, by misinterpreting Rule 108 of the CGST Rules, 2017, as arbitrary, illegal and unsustainable in law, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay operation of Order- in-Appeal bearing No. VIZ-GST-APP-073-2025-26 dated 25.11.2025 issued by Respondent No. 1 and pass su

Counsel for the Petitioner:

1.PASUPULETI VENKATA PRASAD

Counsel for the Respondent(S):

1.SANTHI CHANDRA

The Court made the following:

HON'BLE SRI JUSTICE RAO RAGHUNANDAN RAO

AND

HON'BLE SRI JUSTICE T.C.D. SEKHAR

WP No.3980 OF 2026

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The petitioner is a registered dealer under Goods and Service Tax Act, having engaged in the trading of Commercial Vehicles, Parts and Accessories along with related services. The 2nd respondent issued show cause notice dated 25.01.2024 through e:mail calling for objections for taking up assessment proceedings against the petitioner in relation to period 2018-2019. To which the petitioner filed reply on 13.03.2024.

2. It is the case of the petitioner that the 2nd respondent passed assessment order dated 26.04.2024 raising certain demands. It is the specific case of the petitioner that the said order was not uploaded on the GST portal. Aggrieved by the said order the petitioner after payment of mandatory pre-deposit on 24.07.2024 filed appeal before the 1st respondent. The said appeal was received and acknowledged without raising any objections and the 2nd respondent also issued notice for hearing dt.09.09.2025 to be held on 23.09.2025. On the said day, the

appeal was heard on merits. It is further stated that thereafter petitioner also filed additional submissions along with supporting material on 21.10.2025. Subsequently the appeal came to be dismissed by impugned order dt.25.11.2025 on the ground that the appeal was filed manually but not electronically as per Rule 108 of CGST Rule, 2007. Questioning the said order, the present writ petition is filed.

3. It is the case of the petitioner that the assessment order was not uploaded on the GST portal and in those circumstances, he filed appeal manually. The counsel for the petitioner would further submit that the 1st respondent having accepted the pre-deposit made on 24.07.2024, issued intimation notice dt.09.09.2025 stating that the hearing of the appeal was scheduled to 21.10.2025. Further, having heard the matter on the said date, the appellate authority without passing the order on merits, rejected the appeal on technical grounds i.e., the appeal was not filed electronically as required under Rule 108 of CGST Act, 2017.

4. On the other hand, the learned Standing Counsel would contend that as per Rule 108 the appeal has to be filed

electronically and the discretion is left to the appellate authority to accept the appeal manually provided a notification is issued as per the said Rule. He would further submit that in the case on hand, the petitioner has not explained the reason for not filing the appeal electronically and supported the order under challenge as it was rightly passed.

5. In the case on hand, the assessment order was passed on 26.04.2024 and the petitioner filed appeal manually on 31.07.2024 by paying mandatory pre-deposit as required under Section 107 of GST Act, 2017. Further, on perusal of the record, it is clear that the 1st respondent also issued notice dt.09.09.2025 calling for the petitioner to attend for personal hearing of the matter that was to be held on 21.10.2025. Having heard on the appeal on merits on the said date, the 1st respondent rejected the appeal by impugned order on the ground that it was not filed electronically.

6. It is apparent on the face of the record that though the appeal was filed on 31.07.2024, the 1st respondent for the reasons best known to him, did not raise any objection with regard to the filing of appeal manually. Having kept the matter pending for more

than one (01) year four (04) months, the 1st respondent ought not to have passed the order under challenge, especially when the matter was heard on merits on 23.09.2025. Further, if at all such an objection was to be raised, the same should have been raised at the initial stage, but not at this distance of time.

7. Considering the factual matrix of the case on hand, we deem it appropriate to set aside the order of the 1st respondent dt.25.11.2025 and the matter is remanded back to the 1st respondent to decide the appeal on merits without reference to the manor or mode of filing of the appeal.

8. Accordingly the writ petition is allowed. There shall be no order as to costs.

As a sequel, pending applications, if any shall stand closed.

JUSTICE RAO RAGHUNANDAN RAO

JUSTICE T.C.D. SEKHAR

23.02.2026
DR

03

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.3980 OF 2026
Date 23.02.2026

DR