

[2023] 153 taxmann.com 362 (Andhra Pradesh)/[2023] 99 GST 1002 (Andhra Pradesh)/[2023] 78 GSTL 89 (Andhra Pradesh)[21-06-2023]

GST : Against order cancelling Registration No., appeal was filed before Appellate Additional Commissioner digitally through official website, but appellate authority had not yet been mapped/constituted and, hence, digital mode of filing of appeal was not so far accepted and numbered; of late Appellate Additional Commissioner having been constituted, he was directed to consider appeal filed by assessee

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[2023] 153 taxmann.com 362 (Andhra Pradesh)

HIGH COURT OF ANDHRA PRADESH

Sakthi Steel Industries India (P.) Ltd.

v.

Appellate Additional Commissioner (State Tax)*

U.DURGA PRASAD RAO AND SMT. VENKATA JYOTHIRMAI PRATAPA, JJ.

WRIT PETITION NO.14312 OF 2023

JUNE 21, 2023

Appeal to Appellate Authority - Non constitution of Appellate Authority - As against cancellation of GST Registration number by Asstt. Commissioner, assessee had filed appeal before Appellate Additional Commissioner digitally through official website, but appellate authority had not yet been mapped/constituted and, hence digital mode of filing of appeal was not so far accepted and numbered - Appeal was filed by petitioner manually also and same was pending for consideration - Of later, Appellate Additional Commissioner having been constituted, appeal said to have been filed by petitioner should be considered - Petitioner's registration being cancelled, liberty was given to petitioner to submit all relevant documents before Appellate authority manually [Section [107](#) of Central Goods and Services Tax Act, 2017/Andhra Pradesh Goods and Services Tax Act, 2017] [Paras 1, 2 and 4] [In favour of assessee]

N. Vijay, Ld. Counsel for the Petitioner.

ORDER

U. Dunrga Prasad, J. — Heard Sri N.Vijay, learned counsel for petitioner and learned Government Pleader for Commercial Tax, representing on behalf of the respondents and with the consent of both the learned counsel, this writ petition is disposed of at the admission stage.

2. The grievance of the petitioner as ventilated by learned counsel is that as against the cancellation of GST Registration number by the 4th respondent, the petitioner has filed appeal before the 1st respondent digitally through official website, but as per his information since the appellate authority has not been mapped i.e., constituted, the digital mode of filing of appeal has not been so far accepted and numbered. Learned counsel would further submit that the petitioner filed appeal manually and the same is pending for consideration. Learned counsel would submit that since the date of show-cause notice i.e., 20.03.2023, the petitioner's registration was suspended and later it was cancelled, as such, the petitioner is not able to transact through his registration number. We perused the copy of provisional acknowledgment for submission of form of appeal filed along with the material papers which bears the stamp of Appellate Additional Commissioner(ST), Tirupati, dated 26.04.2023, which prima facie manifests that the petitioner indeed filed appeal before the aforesaid authority. Now, the submission of learned counsel for petitioner is that the petitioner proposes to

submit supporting documents like invoices and other relevant material and as his registration was cancelled, he cannot upload digitally those documents.

3. Learned Government Pleader would submit that since the petitioner has already filed appeal and the same is pending consideration, the petitioner can submit his case on merits before the Appellate Authority. Learned Government Pleader would affirm that the 1st respondent was constituted as Appellate Authority and the said authority would take up the appeal if already filed as submitted by the petitioner.

4. Considering the above respective submissions and in the interest of justice, we deem it apposite to direct the 1st respondent to consider the appeal said to have been filed by the petitioner and register the same if it is otherwise in order and process the same for hearing within two weeks from the date of receipt of a copy of this order. Having regard to the fact that petitioner's registration was cancelled, we give liberty to the petitioner to submit all the relevant documents before the 1st respondent manually, in which case, the said authority shall admit them and after affording an opportunity of hearing to both parties, pass an appropriate order in accordance with the governing law and rules expeditiously.

5. With the above direction, this writ petition is disposed of. No costs. As a sequel, interlocutory applications pending, if any, in this case shall stand closed.

POONAM

*In favour of assessee.