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By Nidhi, Advocate



Judgment No.: 113
Dt.: 17-04-2024



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Judgment Deals With

Section/Rule	Section 107
Authority	Allahabad High Court
Case Name	M/s. Jai Prakash Shiv Charan Bidi VS Commissioner, Commercial Taxex And Another
Dated	05 th April, 2024

Brief Facts of the Case:

This writ petitioner was aggrieved by:

- the order dated December 6, 2021 passed by the Department under Section 74 of the CGST Act, 2017 alongwith the SGST Act, 2017, and
- the order in appeal dated August 25, 2022 passed by Additional Commissioner, Grade-2(Appeal)-I State Tax, rejecting the first appeal of the petitioner on the ground that the certified copy of the order passed under Section 74 of the Act was not annexed to the appeal.

Findings & Decision of the Court:

Upon a perusal of the appellate order, the Court found that the technical ground i.e. the certified copy of the order passed under Section 74 of the Act was not annexed to the appeal; on which the appellate authority has rejected the first appeal of the petitioner should not be allowed to stand.

Thus, the impugned order dated August 25, 2022 passed by the appellate authority was quashed and set aside with a direction upon the appellate authority to hear out the first appeal of the petitioner on merits and pass a reasoned order after granting an opportunity of hearing to the petitioner.

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