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**IN THE PUNJAB AND HARYANA HIGH COURT
AT CHANDIGARH**

CWP-23136-2025
Decided on:20.08.2025

GSBA Builders Pvt. Ltd.

.... Petitioner

versus

Union of India and another

.... Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present: Ms. Dilpreet Kaur, Advocate with
Mr. Manish Gilhotra, Advocate
for the petitioner.

Mr. Rishabh Kapoor, Sr. Standing Counsel
for the respondents (through V.C.).

Lisa Gill, J. (Oral)

Prayer in this writ petition is for setting aside order dated 21.04.2025 (Annexure P-1) passed by Commissioner (Appeals), whereby order dated 06.10.2023 passed by Assistant Commissioner was confirmed.

2. Admittedly, order dated 21.04.2025 (Annexure P-1) passed by Commissioner, CGST (Appeals), Panchkula, Haryana is an appealable order. However, as Goods and Services Tax Tribunal has not been constituted and is not functional, present writ petition has been filed.

3. At this stage, it is to be noted that Circular No.224/18/2024-GST dated 11.07.2024 has been issued by Government of India, Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi, wherein it is provided that on payment of amount of pre-deposit as per Section 112(8) of CGST Act and filing of an undertaking/declaration with proper jurisdictional officer that an appeal shall be filed before Appellate Tribunal as and when it is constituted for challenging



the impugned order dated 21.04.2025, recovery of remaining amount of confirmed demand as per the order of the Appellate Authority will stand stayed as per provisions of Sub Section (9) of Section 112 of CGST Act. Relevant paragraphs of circular dated 11.07.2024 read as under:

*“4. In order to facilitate the taxpayers to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, and to avail the benefit of stay from recovery of the remaining amount of confirmed demand as per sub-section (9) of section 112 of CGST Act, it is hereby clarified that in cases where the taxpayer decides to file an appeal against the order of the appellate authority and wants to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, he can make the payment of an amount equal to the amount of pre-deposit by navigating to **Services >> Ledgers>> Payment towards demand**, from his dashboard. The taxpayer would be navigated to Electronic Liability Register (ELL) Part-II in which he can select the order, out of the outstanding demand orders, against which payment is intended to be made. The amount so paid would be mapped against the selected order and demand amount would be reduced in the balance liability in the aforesaid register. The said amount deposited by the taxpayer will be adjusted against the amount of pre-deposit required to be deposited at the time of filing appeal before the Appellate Tribunal.*

5. The taxpayer also needs to file an undertaking/ declaration with the jurisdictional proper officer that he will file appeal against the said order of the appellate authority before the Appellate Tribunal, as and when it comes into operation, within the timelines mentioned in section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019. On providing the said undertaking and on payment of an amount equal to the amount of pre-deposit as per the procedure mentioned in para 4 above, the recovery of



the remaining amount of confirmed demand as per the order of the appellate authority will stand stayed as per provisions of sub-section (9) of section 112 of CGST Act.”

3. Learned counsel for petitioner, at the outset, submits that petitioner may be granted liberty to file an appeal, in terms of Paragraphs No.4 and 5 of the Circular dated 11.07.2024. The pre-deposit and requisite affidavit in terms thereof shall be submitted by the petitioner within a period of two weeks.

3. Learned counsel for respondents does not raise any objection to this course of action.

4. Keeping in view the facts and circumstance as above, this writ petition is disposed of with liberty to the petitioner to file an appeal in terms of paragraphs 4 and 5 of the Circular dated 11.07.2024.

(LISA GILL)
JUDGE

20.08.2025
Sonia

(MEENAKSHI I. MEHTA)
JUDGE

Whether speaking/non-speaking?
Whether reportable?

Yes/No
Yes/No