Appellate Authority Cannot Pass "Copy-Paste" Orders Without Independent Application of Mind

The Hon'ble Rajasthan High Court in the case of ***M/s Ircon Pb Tollway Limited v. Union of India & Ors. [D.B. Civil Writ Petition No. 9602/2026, order dated May 08, 2026]*** held that where the appellate authority merely reproduces the Order-in-Original verbatim without independent application of mind, the very purpose of the appellate remedy stands frustrated and such conduct amounts to abuse of computer and information technology.

Facts:

M/s Ircon Pb Tollway Limited **("the Petitioner")** was aggrieved by the Order-in-Original dated December 31, 2024 and the appellate order dated 28.01.2026 passed under the GST law. The Petitioner placed before the Court a comparative tabular statement at Annexure-39 showing that the appellate order was substantially identical to the Order-in-Original.

Union of India, the Commissioner (Appeals), CGST Jodhpur, and other departmental authorities **("the Respondents")** defended the impugned proceedings before the Hon'ble Rajasthan High Court.

The Petitioner contended that the appellate authority had passed the appellate order without any independent reasoning and had merely copied and pasted the Order-in-Original while adding only minor references to case laws. It was argued that the statutory appellate remedy had become illusory since the appellate authority failed to adjudicate the appeal independently. The Respondent contended that notice may be issued and the matter be adjudicated upon after filing of reply to the writ petition.

Aggrieved by the impugned Order-in-Original and the appellate order dated January 28, 2026, the Petitioner approached the Hon'ble Rajasthan High Court by way of writ petition challenging the legality and manner of passing of the appellate order.

Issue:

Whether an appellate order passed by merely reproducing the Order-in-Original verbatim, without independent application of mind, defeats the statutory appellate remedy and warrants interference under writ jurisdiction?

Held:

The Hon'ble Rajasthan High Court in ***D.B. Civil Writ Petition No. 9602/2026*** held as under:

- Observed that, in complete abuse of computer and information technology and, without even an iota of application of independent mind, the appellate authority has simply copied and pasted the Order-in-Original as his own.
- Noted that, except for insertion of certain case laws, the appellate order was verbatim same as the Order-in-Original and amounted to a cut-and-paste reproduction of the contents of the Order-in-Original which was under appeal before it.
- Observed that, the very concept of seeking remedy by the aggrieved and the appellate forum being made available qua that has thus been completely frustrated.
- Noted that, the Court refrained from making further comments at that stage and proposed to examine the issue further after filing of return to the petition.
- Directed issuance of notice to the Respondents and dispensed with formal service since counsel accepted notice on behalf of the Respondents.
- Directed that the effect and operation of both the Order-in-Original dated December 31, 2024 and the appellate order dated January 28, 2026 shall remain stayed.
- Observed that the Appellate authority be impleaded as Respondent No. 5 and directed him to file a personal affidavit regarding the observations made by the Court. Directed that the

appellate authority shall join the Court proceedings through video conferencing on the next date of hearing.

Our Comments:

The present order reiterates the settled principle that an appellate authority exercising quasi-judicial functions must independently examine the issues raised before it and render reasoned findings. Mere reproduction of the adjudicating authority's findings defeats the statutory scheme of appeal and violates principles of natural justice.

In the case of ***Siemens Engineering & Manufacturing Co. of India Ltd. v. Union of India[1976 AIR 1785]*** , the Hon'ble Supreme Court held that every quasi-judicial order must be supported by reasons and "speaking orders" are necessary to ensure fairness and accountability. The doctrine of audi alteram partem has three basic essentials. Firstly, a person against whom an order is required to be passed or whose rights are likely to be affected adversely must be granted an opportunity of being heard. Secondly, the concerned authority should provide a fair and transparent procedure and lastly, the authority concerned must apply its mind and dispose of the matter by a reasoned or speaking order.

Relevant Provisions:

Section 107 of the Central Goods and Services Tax Act, 2017

"107. Appeals to Appellate Authority.-

(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

…

(10) The Appellate Authority may, at the time of hearing of an appeal, allow an appellant to add any ground of appeal not specified in the grounds of appeal, if it is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(11) The Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision or order:

Provided that an order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund or input tax credit shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, no order requiring the appellant to pay such tax or input tax credit shall be passed unless the appellant is given notice to show cause against the proposed order and the order is passed within the time limit specified under section 73 or section 74 or section 74A.

(12) The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision.

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