

GSTAT

Court No. Court I

Filing No 2025333201000001

PATTINAM CHETTIAR KALAMKANDAVENGAI

.....Appellant

Versus

DSTO I, THURAIYUR ASSESSMENT CIRCLE, D GUNASEKARAN & ORS.

.....Respondent

Counsel for Appellant
CA LATHA

Counsel for Respondent

Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President
Hon'ble Justice Sh. Mayank Kumar Jain, Member(Judicial)
Hon'ble Sh. A. Venu Prasad, Member (Technical)



S.No	Case Number	Name of Parties	Authorized Representative for Appellant	Authorized Representative for Respondent
1	Appeal/PB/D4/2025	PATTINAM CHETTIAR KALAMKANDAVENGAI Vs DSTO I, THURAIYUR ASSESSMENT CIRCLE, D GUNASEKARAN & Ors.	Sh. C. Kranti Kumar, Advocate	Smt. Latha Govindrajalu, Advocate

2 **Appeal/PB/D17/2026** Commissioner of CGST, Noida
Commissionerate
Vs
PROPRIETOR, 118 Maharishi
Nagar Sector 141 Noida
SHAHDARA UPGAU 201304 ,
OM SAI HARDWARE
SANITARY AND PAINTS
Smt. Indira,
Assistant
Commissioner,
Noida VI
Division, Noida
Commissionerate

3 **Appeal/PB/12/2026** PARVATI SAHAKARI SOOT
GIRANI LTD KURUNDWAD
Vs
State Tax Officer, KOL-VAT-C-
032 (KAGAL_702) , Office of
the, State Tax Officer, KOL-
VAT-C-032 (KAGAL_702) ,
RANJIT CHAVAN & Ors.
Shri Nilesh
Dhalgade, learned
Advocate

4 **Appeal/PB/D54/2026** ITTINA AKKALA
APARTMENT OWNERS
WELFARE ASSOCIATION
Vs
29ACGPD7337M1Z7, 15th
Cross Road 17th Cross 8th Main
Rd Muthyalamma Nagar BNS
Layout Mathikere Bengaluru
Karnataka 560054, Umapathi
Desai & Ors.
Shri Umapathi
desai, CA

ORDER

This bunch of the cases filed under Section 112 of the CGST Act, 2017 has been taken up by the Special Bench as it involves identical Question of Law, which are before many State benches viz., whether the Tribunal has jurisdiction to condone the delay beyond the cap provided under sub-Section 4 of the Section 107 of the CGST Act, 2017. Hence, all these four cases have taken up by the special Bench constituted for this purpose only.

It has further been brought to the notice of the Bench that a large number of appeals involving the same Question of Law have been identified across various State Benches.

It is reported that the following number of appeals have been filed/identified before the respective State Benches involving this identical Question of Law:

Limitation beyond the Statutory condonable period cases

S. No	Name Of Bench	Number of Cases
1	Hyderabad	257
2	Raipur	22
3	Guwahati	21
4	Vijayawada	16
5	Bhopal	75
6	Chennai	35
7	Ranchi	17
8	Kolkata	46
9	Dehradun	15

The Registry is directed to immediately call for the particulars of all such appeals from the respective State Benches and place the same before this Bench on 20.07.2026.

The Registry is further directed to issue a reminder to the Registries of all the State Benches to identify all appeals involving this identical Question of Law and submit the requisite particulars to the Principal Bench at the earliest.

Shri Sivarajan Kalyanaraman, Partner, Price Waterhouse & Co. LLP, along with Shri Sumeet Khurana, Chartered Accountant, and Shri Vikash Aggarwal, Chartered Accountant, appeared as *amici curiae* in this matter.

List the matter for hearing on 20.07.2026.



(S.K. Mishra, President GSTAT, PB.)

(Justice Mayank Kumar Jain)

(Sh. A. Venu Prasad)

Dated: 01.07.2026