

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**

W.P. (T) No. 2325 of 2026

M/s Shiv Shakti Enterprises, having its registered office at Bandhdih, Alkusha, P.O.-Alkusha, P.S.-Siyaljori, Bokaro, through its partner, Babu Lal Choubey, S/o Shakti Pad Choubey, R/o 110, Gram-Dhandaber, P.O.-Alkusha, P.S.-Chas Mufassil, Chas, District-Bokaro  
..... Petitioner

Versus

1. GST Department, through the Assistant/Deputy Commissioner of CGST & CX Division-I, Bokaro Steel City, Bokaro
2. Commissioner (Appeals), Central Goods & Service Tax & Central Excise, Ranchi  
..... Respondents

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**CORAM**

**HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE RAJESH SHANKAR**

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For the Petitioner : Mr. Shrawan Kumar Jha, Advocate  
*[through V.C.]*  
Ms. Arushi Agarwal, Advocate  
For the Respondents : Mr. P.A.S. Pati, Advocate

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02/15.04.2026

1. Mr. Shrawan Kumar Jha, learned counsel for the petitioner, fairly accepts that the impugned order is appealable. However, he submits that this writ petition was filed because the tribunal, where the appeal would lie, was not functional.
2. Mr. P. A. S. Pati, learned counsel for the respondents, places on record Public Notice No. 01/2025-2026 dated 30.03.2026 issued by the Goods and Service Tax Appellate Tribunal (GSTAT). This notice states that the GSTAT, Ranchi Bench is presently functioning from the temporary address given in the notice. The notice also contains further direction regarding filing of the matters relating to GST before the CGTAT.
3. A copy of this public notice is handed over to Ms. Arushi Agarwal, learned counsel for the petitioner, who appears in this appeal along with Mr. Shrawan Kumar Jha.
4. Accordingly, considering the public notice dated 30.03.2026, which states that GSTAT is already functional, we decline to entertain this

writ petition so as to give the petitioner liberty to prefer appeal against the impugned order before the GSTAT.

5. Mr. Shrawan Kumar Jha submits that the appeal will now be filed by the petitioner within two weeks from today after complying with the requisite statutory requirements.
6. If the appeal is filed within this period, the same should be considered and disposed of on its own merits without adverting to the issue of limitation because for a long time, the said tribunal was not functional and there were some issues about even accepting the filings. Besides, the petitioner was however bonafidely pursuing this matter.
7. The present writ petition is accordingly disposed of with the liberty in the above terms.
8. All contentions of the parties on merits are left open for consideration of the tribunal.
9. All the concerned to act on an authenticated copy of this order.

**(M. S. SONAK, C.J.)**

**(RAJESH SHANKAR, J.)**