

पत्र संख्या-वा0अनु0/परिपत्र/2025-26/ 2526001

224 राज्य कर

प्रेषक,

आयुक्त, राज्य कर,  
उ0प्र0, लखनऊ

सेवामें,

अपर आयुक्त, राज्य कर, गौतमबुद्धनगर जोन, नोएडा,

समस्त अपर आयुक्त, ग्रेड-1, राज्य कर, उ0प्र0,

समस्त अपर आयुक्त, ग्रेड-2, राज्य कर, उ0प्र0,

समस्त संयुक्त आयुक्त, राज्य कर, उ0प्र0,

समस्त उपायुक्त, राज्य कर, उ0प्र0,

समस्त सहायक आयुक्त, राज्य कर, उ0प्र0,

समस्त राज्य कर अधिकारी, उ0प्र0।

(वाद अनुभाग)

महोदय,

लखनऊ:: दिनांक:: 24 मई, 2025

कृपया मा० उच्च न्यायालय, इलाहाबाद में दाखिल रिट टैक्स संख्या-2225/2025 सर्वश्री Vikrant Chemical Industries बनाम State of Uttar Pradesh and 2 others के वाद में पारित अंतरिम निर्णय (प्रति संलग्न) दिनांक 22.05.2025 का संदर्भ ग्रहण करने का कष्ट करें, जिसमें मा० न्यायालय द्वारा कहा गया है कि अपीलीय अधिकारी द्वारा दिनांक 05-03-2025 को अपीलीय आदेश पारित किया गया है, जिसे जी0एस0टी0 पोर्टल पर दिनांक-21-03-2025 को अपलोड किया गया है, जो विधिक रूप से उचित नहीं है। उक्त कार्यप्रणाली के सम्बन्ध में मा० न्यायालय द्वारा गम्भीर आपत्ति की गई है। मा० न्यायालय द्वारा पारित निर्णय के मुख्य अंश निम्नवत है-

“... ”

3. On perusal of the said instructions, it shows that the order has been passed on 05.03.2025; whereby appeal of the petitioner has been rejected on the ground of delay, copy of which has been annexed as Annexure No.1 to the said instructions, but instead of uploading the order dated 05.03.2025 on the G.S.T. portal on that very day. On 19.03.2025, after converting a scanned copy of the said order into PDF copy, uploaded the same on the G.S.T. portal on 21.03.2025, but neither any proper explanation has been given for the same nor any proof showing the cause of delay in uploading the said order on the G.S.T. portal, so late has been brought on record.
4. Further, it also shows that for the assessment year in dispute, the detailed order has yet not been uploaded and no proper reason has been assigned for the same.
5. In view of the above, let a personal affidavit, duly sworn by the Additional Commissioner Grade-2 (Appeal)-5 State Tax, Kanpur be filed, owing the responsibility for not uploading the orders on the very date of passing of the same on the G.S.T. portal.
6. It has come to the notice of this Court in various cases that the orders passed have not been uploaded on the date of it passing. Further, while rejecting the appeal on limitation only on one page order in form of APL-02 is uploaded and not the detailed order, if any...”

फील्ड में कार्यरत विभागीय अधिकारियों द्वारा जारी किये जा रहे नोटिस एवं पारित आदेश को त्रुटिरहित किये जाने के सम्बन्ध में पूर्व में परिपत्र संख्या-129 दिनांक 07-05-2025 जारी किया गया है। इसके अतिरिक्त समय-समय पर मा० उच्च न्यायालय, इलाहाबाद/लखनऊ द्वारा पारित निर्णयों के क्रम में परिपत्र जारी किये गये हैं, जिनका समुचित अनुपालन नहीं किया जा रहा है।

अतः निर्देशित किया जाता है कि उक्त से अवगत होते हुए समस्त अधिकारी माल एवं सेवा अधिनियम के अन्तर्गत जिस दिन आदेश पारित करें, उसी दिन उक्त आदेश को G.S.T. Portal पर अपलोड करना सुनिश्चित करें।

उपरोक्त दिये गये निर्देशों का कड़ाई से अनुपालन सुनिश्चित किया जाये, अन्यथा की स्थिति में सम्बन्धित के विरुद्ध कठोर कार्यवाही की जायेगी।

भवदीय,

(डा० नितिन वंसल)

आयुक्त, राज्य कर,  
उत्तर प्रदेश।

पृष्ठांकन पत्र संख्या व दिनांक उक्त।

प्रतिलिपि-निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

- 1- प्रमुख सचिव, राज्य कर, उ०प्र० शासन, लखनऊ।
- 2- अपर मुख्य स्थायी अधिवक्ता, मा० उच्च न्यायालय, इलाहाबाद।
- 3- अपर आयुक्त ग्रेड-1/2 (उ०न्या०कार्य), राज्य कर, प्रयागराज/लखनऊ।
- 4- संयुक्त आयुक्त (आई०टी०), राज्य कर, मुख्यालय, लखनऊ को इस निर्देश के साथ प्रेषित कि उक्त को विभागीय वेबसाइट पर समस्त अधिकारियों के सूचनार्थ प्रकाशित करने का कष्ट करें।

*24.05.15*

संयुक्त आयुक्त (वाद), राज्य कर,  
मुख्यालय, लखनऊ।

**Court No. - 10**

**Case :- WRIT TAX No. - 2225 of 2025**

**Petitioner :- M/S Vikrant Chemical Industries**

**Respondent :- State Of Uttar Pradesh And 2 Others**

**Counsel for Petitioner :- Vedika Nath, Yashonidhi Shukla**

**Counsel for Respondent :- C.S.C.**

**Hon'ble Piyush Agrawal, J.**

1. Heard learned counsel for the petitioner and Sri R.S. Pandey, learned Additional Chief Standing Counsel for the State-respondents.
2. In pursuance of the earlier order, instructions, duly signed by signed by Arun Shanker Rai, Additional Commissioner Grade-2 (Appeal)-5 State Tax, Kanpur, have been forwarded by the learned A.C.S.C., which are taken on record.
3. On perusal of the said instructions, it shows that the order has been passed on 05.03.2025; whereby appeal of the petitioner has been rejected on the ground of delay, copy of which has been annexed as **Annexure No.1** to the said instructions, but instead of uploading the order dated 05.03.2025 on the G.S.T. portal on that very day. On 19.03.2025, after converting a scanned copy of the said order into PDF copy, uploaded the same on the G.S.T. portal on 21.03.2025, but neither any proper explanation has been given for the same nor any proof showing the cause of delay in uploading the said order on the G.S.T. portal, so late has been brought on record.
4. Further, it also shows that for the assessment year in dispute, the detailed order has yet not been uploaded and no proper reason has been assigned for the same.
5. In view of the above, let a personal affidavit, duly sworn by the Additional Commissioner Grade-2 (Appeal)-5 State Tax, Kanpur be filed, owing the responsibility for not uploading the orders on the very date of passing of the same on the G.S.T. porta.
6. It has come to the notice of this Court in various cases that the orders passed have not been uploaded on the date of it passing. Further, while rejecting the appeal on limitation only on one page order in form of APL-02 is uploaded and not the detailed order, if any.
7. List this matter for further hearing on 28.05.2025, as fresh.



8. The Principal Secretary, Institutional Finance, Government of U.P., Lucknow/respondent no.1 and Additional Commissioner Grade-2 (Appeal)-5 State Tax, Kanpur/respondent no.2 shall remain present in persons along with complete records of the case before the Court to assist the Court.

9. It is made clear that on the date fixed, application of exemption on behalf of the respondents no. 1 & 2 shall not be accepted on any ground whatsoever.

10. The Registrar (Compliance) of this Court is directed to communicate this order to the respondent no.1 within 24 hours from today.

**Order Date :- 22.5.2025/Pravesh Mishra**