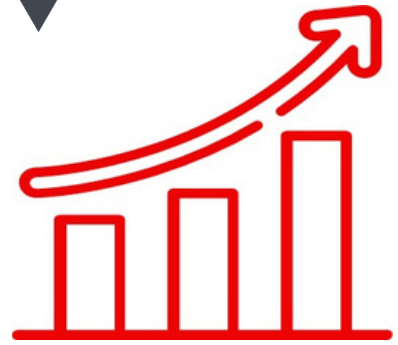


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# CONTENTS

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**01**

**GST Case Law Corner**

**04**

**GSTN Updates**

**05**

**Notifications &  
Circulars**

# Case Law Corner



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**Rejection of appeal on ground that appeal was not filed electronically under Rule 108 of CGST Rules, 2017 is invalid in case of non availability of order-in-original on GST portal and Appeal being filed manually.**

Particulars	Details
Name of Petitioner	M/s Appolo Sesame Industries & Anr.
Name of Respondent	Assistant Commissioner of CGST, Division X, Nadiad & Ors.
Authority	Gujarat High Court
Date of Judgement	24th April, 2025

## **Brief facts of the case :**

The petitioners challenged the rejection of their appeal against an Order- in Original dated 30.10.2023. They had filed the appeal manually in Form GST APL-01, as the order was not available on the GST portal, making electronic filing impossible. Despite this, the Appellate Authority rejected the appeal on 27.09.2024, stating it was not filed electronically, as required under Rule 108(1) of the CGST Rules, 2017.

## **Contentions of the Department:**

The order-in-original was not available on the portal, so manual filing was the only viable option. A pre-deposit of 10% of the disputed dues was paid. The Appellate Authority ignored the proviso to Rule 108(1), which allows manual filing if the order is unavailable electronically. The Appellate Authority failed to issue the mandatory provisional acknowledgment, despite receiving the appeal.

## **Contentions of the Department:**

The appeal was filed offline without fulfilling electronic filing requirements. The Appellate Authority argued that procedural rules were not followed, hence the rejection was valid.

## **Findings & Decision of the Court :**

The High Court found that the Appellate Authority failed to apply its mind to the facts. It held that the rejection of the appeal violated Rule 108(1) of the CGST Rules, as manual filing is permitted when the order is not available on the portal.

The impugned rejection order was set aside and the matter was remanded to the Appellate Authority to hear and decide the appeal on merits.

# GSTN Updates

DATE	SUBJECT
01.08.2025	Gross and Net GST revenue collections for the month of August, 2025.
21.08.2025	Advisory on extension of GSTR-3B due date in few districts of Maharashtra State
28.08.2025	Advisory –System Enhancement for Order-Based Refunds

Source: [www.gst.gov.in](http://www.gst.gov.in)

## Notification/Circulars/Orders issued in the month of August 2025

### Central Tax Notifications August 2025

NO	DATE	SUBJECT
12/2025-	20-08-2025	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of July,2025 upto 27.08.2025, for the taxpayers registered in Mumbai (City), Mumbai (sub-urban), Thane, Raigad and Palghar districts of Maharashtra

Source: [www.cbic.gov.in](http://www.cbic.gov.in)

### **Central Tax (Rate) Notification August 2025**

No Central Tax(Rate) Notification was issued in the month of August 2025

### **Integrated Tax Notification August 2025**

No Integrated Tax Notification was issued in the month of August 2025

### **Integrated Tax (Rate) Notification August 2025**

No Integrated Tax(Rate) Notification was issued in the month of August 2025

### **Circular August 2025**

No Circular Notification was issued in the month of August 2025

Source: [www.cbic.gov.in](http://www.cbic.gov.in)



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