

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.104 of 2026

M/s. CJ DARCL LOGISTICS LIMITED, a company incorporated under the provisions of Companies Act, 1956, having its registered office at DARCL House, Plot No. 55P, Sector 44, Institutional Area, P.O. & P.S. Gurugram, Haryana and branch office at Akash D Chowdhury, 5th Floor, Dimna Road, Mango, P.O and P.S. Mango, Jamshedpur, East Singhbhum- 831008, Jharkhand, represented through its duly Authorized Signatory, Subodh Kumar Bajaj, working as "Manager Marketing", S/o Late Mahadeo Lal Bajaj, R/o Chakraborty Tower, Shivaji Park, Opp. Luv Kush Apartment, P.O. & P.S. Hehal, District Ranchi, Jharkhand-834005.

..... Petitioner.

-Versus-

1. Union of India represented through the Secretary, Ministry of Finance, Department of Revenue, P.O and P.S. New Delhi, New Delhi-110001
2. Joint Commissioner (Appeals), Central Goods & Service Tax (CGST) and Central Excise (CX) (Appeals), having its office at Grand Emerald Building (2nd & 3rd Floors), Ashok Nagar, Kadru-Argora Main Road, P.O. & P.S. Kadru, Ranchi - 834002.
3. Assistant Commissioner, Central Goods & Service Tax (CGST) and Central Excise (CX), Division IV, having its office at Room No.326, 2nd Floor, GST Bhawan, Outer Circle Road, P.O. & P.S. Bistupur, Bistupur, Jamshedpur-831001, Jharkhand.
4. Additional Commissioner (Appeal), Central Goods & Service Tax and Central Excise (Appeals), having its office at Grand Emerald Building (2nd & 3rd Floors), Ashok Nagar, Kadru Argora Main Road, P.O. & P.S. Kadru, Ranchi - 834002.

..... Respondents.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner : Mr. Mayank Mohit Sinha, Advocate
 For the CGST : Mr. P.A.S. Pati, Advocate

Order No.03**Date: 17.02.2026**

1. Heard learned counsel for the parties.
2. Pursuant to our order of 28th January, 2026, the learned counsel for the respondents reports that the appellate tribunal accepts filings but the actual judicial hearings have not commenced because all vacancies are not yet filled in. He states that the steps are being taken to fill up vacancies so that the tribunal can start functioning fully.
3. Since filing is accepted and admittedly, the order impugned in this petition, is appealable before the tribunal, we decline to entertain this petition. Furthermore, in this case, since the petitioner is only seeking interest on the refund already allowed, there will be no question of the petitioner being required to make any pre-deposit for entertainment of its appeal.
4. The learned counsel for the petitioner contends that the petitioner has already spent sufficient time in litigation and, therefore, should not be relegated to the remedy of statutory appeal.
5. This argument does not appeal to us in the least. Based on this ground, the statutory alternate remedies cannot be bypassed.
6. Accordingly, we decline to entertain this petition but leave it open to the petitioner to institute an appeal before the tribunal by raising all contentions as reflected in the memo of this petition.
7. At this stage, the learned counsel for the petitioner states that the appeal will be filed within four weeks of the uploading of this order. If the appeal is indeed filed within four weeks, then, the tribunal should dispose of such appeal on merits without

adverting to the issue of limitation. This is because the petitioner was bona fide pursuing this petition and there was genuine confusion regards the functionality of the tribunal.

8. With the above liberty, this petition is disposed of.
9. No costs.
10. All concerned to act on an authenticated copy of this order.

(M. S. Sonak, C.J.)

(Rajesh Shankar, J.)

17th February, 2026
Sanjay/Rohit
Uploaded on 18.02.2026