



HIGH COURT OF JUDICATURE AT ALLAHABAD
WRIT TAX No. - 1235 of 2026

M/S. Ennbee Living Llp

.....Petitioner(s)

Versus

State Of U.P. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Pooja Talwar
Counsel for Respondent(s)	:	C.S.C.

Court No. - 3

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE INDRAJEET SHUKLA, J.

1. On oral prayer, learned counsel for the petitioner is permitted to implead the GSTN as also Additional Commissioner, Appeal, Auraiya (U.P.) as party respondent no.4 & 5 during course of the day.
2. Heard Ms. Pooja Talwar, learned counsel for the petitioner, Sri Gopal Verma, learned counsel for the GSTN and learned Standing Counsel for the State-respondent.
3. Upon hearing, it does appeal to reason that the access to justice may not be denied to any person, to file an appeal against any order passed under the U.P. G.S.T. Act, 2017 or the C.G.S.T. Act, 2017, who may claim to be a person aggrieved by such order.
4. At present, especially in cases involving seizure of goods and levy of penalty thereon, often temporary ID and password are created and made available to the person-in-charge of the vehicle i.e. the driver. The consignor or consignee of the goods who may not be available with the goods at the time of their detention or at the time of imposition of penalty often face difficulty in filing appeals against such orders.
5. For varied reasons, they approach this Court seeking a direction upon the authorities to either generate a temporary ID and password to enable such petitioners to file appeals or in the alternative, to allow them to file appeals through offline mode.
6. Prima facie, it appears to be a waste of time, money and effort. Access to justice cannot be held hostage to technology that the revenue authorities

have adopted to stream line their own processes and procedures. Again, prima facie, any person claiming to be a person aggrieved against an order may not be questioned at the stage of instituting an appeal as to his locus or right to file appeal. That issue is to be examined by the appeal authority by means of a quasi-judicial order that may be passed or any objection raised in that regard. That quasi-judicial power may not be interjected or obstructed by providing a procedure for filing appeals as may disable a person who may be genuinely aggrieved by an order, to file such appeal.

7. At present, a process is available for generation of temporary ID. However, it requires the person aggrieved to first approach the officer who may have passed the order to generate a temporary ID and password. Besides, the delay that may arise on following such process, we also see room may exist or arise, for malpractices to grow if such procedure is followed keeping in mind rigid time lines to file appeals.

8. Therefore, Sri Gopal Verma, learned counsel for GSTN may obtain written instructions from the GSTN as to the measures that it may adopt to resolve the above difficulty being faced by taxpayers such that any person aggrieved by any order may be enabled to file an appeal through online mode. In that regard, the GSTN may inform the Court about feasibility of providing a mechanism for auto-generation of temporary ID and password, as may allow such person aggrieved to file an appeal through online mode within predefined-time such as 10 to 15 minutes from the time such temporary ID and password being generated.

9. Sri Gopal Verma, learned counsel prays for two weeks time. In the meanwhile, filing of appeal by the present petitioner may not be delayed. Accordingly, respondent no.3-Mobile Squad, Office of the Assistant Commissioner, Jurisdiction: Sector-1, Auraiya, Uttar Pradesh shall generate temporary ID and password enabling the petitioner to file appeal against the order dated 29.03.2025 within a period of one week and communicate the same to the petitioner through e-mail (nb.living18@gmail.com). Alternatively, we allow the petitioner to file appeal through physical mode, within two weeks.

10. Put up as fresh on 13.03.2026.

February 20, 2026
Mohit

(Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.)