

**GSTAT**  
**Court No. Court I**  
**APL/9/PB/2026**

M/S MARVEL VINYLS LIMITED

.....Appellant

**Versus**

COMMISSIONER, CGST &#40;APPEALS&#41; MEERUT MANGAL PANDEY  
NAGAR OPP. CH. CHARAN SINGH UNIVERSITY MEERUT-250005 UP.,  
COMMISSIONER CGST APPEALS MEERUT & ORS.

.....Respondent

**Counsel for Appellant**  
RAJESH CHHIBBER

**Counsel for Respondent**

**Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President**  
**Hon'ble Sh. Anil Kumar Gupta, Member (Technical)**

**ORDER**

This matter is taken up in virtual mode. Sh. Rajesh Chhibber, Learned Advocate appear before us virtually.

We have examined the e-record and find that this is not a case in which should be considered exclusively by the Principal Bench. In that view of the matter, though the Appellant has committed an error while submitting APL-05 in Row No. 7, indicating that the appeal involve question over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or Rules.

We hereby direct the Registry to take appropriate steps to effect online transfer of this case to the Ghaziabad State Bench. We may further direct here that the case shall not be dismissed as withdrawn. Steps should be taken by the Registry in tandem with the technical teams of the GSTN and NIC. There should be seamless transfer of this case from this Bench to the State Bench of Ghaziabad failing which the Registry as well as GSTN and NIC teams shall be considered to be obstructing the process of Justice.

The Resident Engineers posted here in the Principal Bench shall maintain a spreadsheet/e-register of such cases, that are being transferred from the Principal Bench to the State Benches or from one State Bench to another State Bench by the order of the President or the Principal Bench and there shall be a corresponding e-registers or spreadsheet by the Resident Engineer posted at each State Bench and periodically there should be a review between them so that no case(s) are lost in the transit.

Let copies of this order be immediately communicated to the CEO, GSTN, the Sr. Consultant and Advisor, GSTN, Sr. Lead of the Managed Service Provider and Shri Hardeep Singh, Resident Engineer, PB, GSTAT.



(S.K. Mishra, President GSTAT, PB.)

(Sh. Anil Kumar Gupta)

**Dated: 20.04.2026**