

ITEM NO.1

COURT NO.1

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No.674/2021

C.C.E. AND S.T., SURAT I

Appellant(s)

VERSUS

BILFINDER NEO STRUCTO CONSTRUCTION LTD.

Respondent(s)

(With IA No.7353/2021-CONDONATION OF DELAY IN FILING and IA No.7355/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.7354/2021-EX-PARTE STAY)

WITH C.A. Nos.4465-4466/2021 (XVII-A)

(With IA No.12176/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.12175/2021-STAY APPLICATION and IA No.12174/2021-CONDONATION OF DELAY IN FILING APPEAL)

Date : 14-11-2022 These appeals were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE J.B. PARDIWALA

For Appellant(s)

Mr. Balbir Singh, ASG
Mr. A.K. Panda, Sr. Adv.
Mr. Mukesh Kumar Maroria, AOR
Mr. Syed Abdul Haseeb, Adv.
Mr. Shyam Gopal, Adv.
Mr. Adit Khorana, Adv.
Mr. Digvijay Dham, Adv.

CA 4465-66/2021

Mr. Vikramajit Banerjee, ASG
Mr. M.K. Maroria, AOR
Mr. Rupesh Kumar, Adv.

Ms. Swarupama Chaturvedi, Adv.
Ms. Priyanka Das, Adv.
Mr. Merusagar Samantaray, Adv.
Mr. Bhuvan Mishra, Adv.

For Respondent(s) **Ms. Charanya Lakshmikumaran, AOR**
Ms. Apeksha Mehta, Adv.
Ms. Mounica Kasturi, Adv.
Mr. Pranav Mundra, Adv.

**UPON hearing the counsel the Court made the following
O R D E R**

- 1 Mr Balbir Singh, Additional Solicitor General has submitted a comprehensive note containing an updated status of the initiatives which have been taken by the Union government for the incorporation of ICT (Information and Communication Technology) initiatives in regard to revenue litigation. In order to facilitate wide public dissemination of these steps, a copy of the note shall form an annexure to the present order.
- 2 Apart from updating the Court on the further progress which would be made before the next date of listing, the Union government must now take all expeditious steps to ensure that filing by the Union government of all appeals and proceedings before the High Courts as well as the revenue tribunals, including the CESTAT and the ITAT should take place in the e-filing mode. The High-Powered Committee shall accordingly proceed to take necessary steps to achieve the above goal so that e-filing can be made universal within a period of three months where the government is in appeal.
- 3 Ms Charanya Lakshmikumaran, counsel appearing on behalf of the respondent has also flagged the issue of the GST tribunal and submitted that since this is a green field institution, all filings right from the inception should be in the electronic form. The suggestion is worthy of acceptance.

- 4 The Union government shall take necessary steps to ensure that while the modalities for the GST tribunal are being put in place, they shall include the requirement that all filings should be in the electronic mode exclusively and that the tribunal should be paperless in its operations. This Court shall be apprised on the next date of listing of the decisions which are taken in that regard.
- 5 List the appeals on 6 February 2023.

(CHETAN KUMAR)
A.R. -cum-P.S.

(SAROJ KUMARI GAUR)
Assistant Registrar