

Pranav Mehta

Recently, the Hon'ble High Court of Allahabad in the case of Anand and Anand. v. Principal Commissioner of Central goods and services, [2025] 178 taxmann.com 251 (Allahabad) has held that Appellate Authority cannot remit the matter back to Adjudicating Authority due to the express bar under section 107(11) of the CGST Act, 2017. Issue before the Hon'ble High Court In terms of sub-clause (11) of Section 107 of Central Goods and Services Tax Act, 2017, whether the Appellate Authority has the power to remit the matter back to Adjudicating Authority to decide the matter afresh? Arguments made by the Petitioner: The learned Advocate for the petitioner made the following submissions: Section 107(11) of the Act, 2017 provides :- "107. Appeals to Appellate Authority :- 1..... 2..... .."