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By Nidhi, Advocate



Judgment No.: 139
Dt.: 04-06-2024



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Judgment Deals With

Section/Rule	Section 107
Authority	Madras High Court
Case Name	M/s. KOG-KTV Food Products (India) Pvt Ltd VS The Joint Commissioner (Appeals)
Dated	17 th April, 2024

Brief Facts of the Case:

Petitioner is aggrieved by the impugned order in Appeal No.MADCGST-ADC-APP-077 dated 10.08.2022 passed by the appellate authority by which the authority has rejected the appeal filed by the petitioner on 03.03.2022 online against Order-in-Original No.1 of 2021- GST dated 31.12.2021.

Contention of the Petitioner:

The petitioner did not pre-deposit any amount as the input credit which was sought to be blocked by the department on 11.03.2020.

Findings & Decision of the Court:

In the present case, dispute pertains to denial of input tax credit. Therefore, the petitioner cannot deposit any amount from its electronic credit ledger. The petitioner has to pre deposit 10% of the disputed amount from its electronic cash ledger. There cannot be a pre-deposit of the amount as is contemplated u/s. 107 of GST Act, 2017 from the petitioner's electronic credit ledger.

Under these circumstances, the Writ Petition was dismissed. However, liberty was given to the petitioner to deposit the pre-deposit amount through cash or through its electronic credit ledger within 30 days from the date of receipt of a copy of this order.

Subject to such compliance, the impugned order will stand quashed & appeal shall stand restored to the file of appellate authority, who shall pass order on merits and in accordance with law.

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