

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.10203 of 2023

Ranjan Naik

.....

Petitioner

Mr. U.Ch. Behura, Advocate

Vs.

***Joint Commissioner of CT & GST,
Berhampur Range, Ganjam &
Another***

.....

Opposite parties

Mr. Sunil Mishra, ASC for Revenue

CORAM:

DR. JUSTICE B.R. SARANGI

MR.JUSTICE M.S. RAMAN

ORDER

06.04.2023

Order No.

01.

This matter is taken up through hybrid mode.

2. The short ground on which the Petitioner is seeking the setting aside of the order dated 7th April, 2022 passed by the Joint Commissioner of CT & GST is that the appellate authority rejected the appeal as the pre-deposit of 10% of admitted tax amount was debited through the Electronic Credit Ledger (ECL) instead of Electronic Cash Ledger.

3. It is seen that by circular dated 6th July 2022 issued by the GST Policy Wing, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, it has been clarified that payment of pre-deposit can be made by using the ECL.

4. In that view of the matter, the impugned order dated 7th April, 2022 is set aside. As the learned counsel for the Petitioner points out that the Petitioner has already made the pre-deposit using the ECL, that will now be accepted by the Department. The appeal

will now be listed before the 1st appellate authority i.e., the Joint Commissioner of CT & GST on 2nd May, 2023. The Petitioner will appear on that date before the appellate authority along with a downloaded copy of this order. The appeal thereafter be disposed of afresh after hearing the Petitioner and the Department within a period of three months thereafter.

5. The writ petition is disposed of in the above terms.

(DR. B.R. SARANGI)
JUDGE

Aks

(M.S. RAMAN)
JUDGE

