265 (2 cases)

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-24243-2024 (O&M)
Date of Decision: 23.09.2024

JTEKT INDIA LTD. ....*Petitioner(s)*

V/s.

UNION OF INDIA AND OTHERS ....*Respondents*

CWP-24226-2024 (O&M)

JTEKT BEARING INDIA PVT. LTD. ....*Petitioner(s)*

V/s.

UNION OF INDIA AND OTHERS ....*Respondents*

CORAM: ***HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA***
HON'BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Amrinder Singh, Advocate for the petitioner(s).

Mr. Sunish Bindlish, Senior Standing Counsel, for the respondents/revenue.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. The short point involved in these connected Writ Petitions is that the petitioner(s) had preferred an Appeal under Section 107 of the Central Goods and Services Tax Act, 2017 (for short "the CGST Act") which has not been entertained by the respondents on the ground of non-payment of pre-deposit as envisaged under Section 107 of the CGST Act.

2. Learned counsel for the petitioner(s) submits that the petitioner(s) deposited the entire amount demanded, though in dispute, and therefore, it cannot be said that they had to deposit the amount and additional 10% in terms of Section 107(6)(a) of the CGST Act. Once the petitioner(s) have, by way of dispute, deposited the entire amount, question does not arise of payment of 10% further amount in terms of Section 107(6)(b) of the CGST Act. It is also submitted that once the petitioner(s) deposited the amount entirety in dispute, the purpose of pre-deposit stands meted-out.

3. This Court is of the view that neither the provisions of Section 107(6)(a) nor of Section 107(6)(b) of the CGST Act would be attracted in cases where the Assessee deposits the entire amount while challenging/disputing the same. However, the same amount shall be treated to be sufficient for the purpose of hearing the Appeal without insisting on pre-deposit. The petitioner(s) in the present cases having already deposited the entire amount, though in dispute, they need not be further asked to deposit the amount either in terms of Sections 107(6)(a) or 107(6)(b) of the CGST Act.

4. Accordingly, orders dated 31.05.2024 (Annexure P-1) rejecting the prayer of the petitioner(s) for allowing their Appeal(s) to be heard on merits and insisting on pre-deposit are accordingly set aside with a further direction to the respondents to decide the Appeals expeditiously on merits.

5. Accordingly, the Writ Petitions are allowed in the aforesaid terms.

6. All pending applications filed in this case shall stand disposed of.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

September 23, 2024
Ess Kay

Whether speaking / reasoned	:	*Yes*	/	*No*
Whether Reportable	:	*Yes*	/	*No*