**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

149

**CWP-12247-2025 (O&M)
Date of Decision: 13.05.2025**

Jain Construction Company ......Petitioner

Vs.

Union of India and others ......Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Aman Bansal, Advocate,
for the petitioner.

Mr. Saurabh Kapoor, Additional Advocate General, Punjab,
for respondents No.2 to 5.

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<u>SUDEEPTI SHARMA, J.</u>

1. Petitioner in the present writ petition is praying for setting aside impugned order dated 29.04.2023 passed by respondent No.5 and impugned order dated 31.07.2024, whereby appeal filed by the petitioner has been dismissed by respondent No.4.

2. Admittedly order dated 31.07.2024 (Annexure P-9) passed by respondent No.4 (Deputy Commissioner of State Tax (Appeals), Patiala, is appealable and since, the Goods & Services Tax Tribunal is not constituted, therefore, the petitioner has challenged the same before this Court.

3. Upon advance notice, learned counsel for respondents No.2 to 5 submits that Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing,

New Delhi, has issued Circular No.224/18/2024-GST dated 11.07.2024, as per which, the petitioner is required to make the payment of the amount of pre-deposit as per Section 112(8) of the CGST Act and file an undertaking/declaration with the proper jurisdictional officer that he will file an appeal before the Appellate Tribunal, as and when it is constituted for challenging the impugned order dated 31.07.2024.

4. The relevant paragraphs No.4 and 5 of the aforesaid circular are reproduced as under:-

> *"4. In order to facilitate the taxpayers to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, and to avail the benefit of stay from recovery of the remaining amount of confirmed demand as per sub-section (9) of section 112 of CGST Act, it is hereby clarified that in cases where the taxpayer decides to file an appeal against the order of the appellate authority and wants to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, he can make the payment of an amount equal to the amount of pre-deposit by navigating to* ***Services >> Ledgers>> Payment towards demand****, from his dashboard. The taxpayer would be navigated to Electronic Liability Register (ELL) Part-II in which he can select the order, out of the outstanding demand orders, against which payment is intended to be made. The amount so paid would be mapped against the selected order and demand amount would be reduced in the balance liability in the aforesaid register. The said amount deposited by the taxpayer will be adjusted against the amount of pre-deposit required to be deposited at the time of filing appeal before the Appellate Tribunal.*

5. The taxpayer also needs to file an undertaking/ declaration with the jurisdictional proper officer that he will file appeal against the said order of the appellate authority before the Appellate Tribunal, as and when it comes into operation, within the timelines mentioned in section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019. On providing the said undertaking and on payment of an amount equal to the amount of pre-deposit as per the procedure mentioned in para 4 above, the recovery of the remaining amount of confirmed demand as per the order of the appellate authority will stand stayed as per provisions of sub-section (9) of section 112 of CGST Act."

5. Learned counsel for respondents No.2 to 5 further submits that as per requirement of pre-deposit under Section 112(8) of the CGST Act, the amount paid by the petitioner is already adjusted against 20% and as per requirement of circular referred to above, the petitioner is required to file an undertaking/declaration with the proper jurisdictional officer, that he will file appeal against the impugned order dated 31.07.2024 of the appellate authority before the Appellate Tribunal, as and when it comes into operation, within the timelines mentioned in Section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 and on providing the same, recovery of the remaining amount of confirmed demand as per the order of the appellate authority will stand stayed as per provisions of sub-section (9) of section 112 of CGST Act.

6. Learned counsel for the petitioner submits that petitioner is ready to file an undertaking/declaration with the proper jurisdictional officer, in terms of the above referred to circular dated 11.07.2024.

7. In view of the statement made by learned counsel for petitioner, present writ petition is disposed of with liberty to the petitioner to file to file an undertaking/declaration with the proper jurisdictional officer, as per requirement of above referred to circular dated 11.07.2024.

8. Disposed of accordingly.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

13.05.2025
Virrendra

Whether speaking/reasoned: Yes / No
Whether reportable: Yes / No