

TAX INFO

Dated 21/03/2022

Latest update on GST Law: Information regarding **Refund application cannot be rejected merely on the ground of delay due to Covid period from 15.03.2020 to 28.02.2022** given in **Judgement by Allahabad High Court**.

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Name of Petitioner	Gamma Gaana Limited
Name of Respondent	Union Of India
Court	AllahabadHigh Court
Date of Judgement	03/03/2022
Appeal No.	WRIT TAX No. - 173 of 2022

Facts of the Case:

Petitioner filed refund application for tax period from April to June, 2018, July to September, 2018 and October to December, 2018, which has been rejected by the impugned order as the limitation period expired in September, 2020 and even period extended by the department, has also expired on 30.11.2020.

Contention of the Petitioner:

Petitioner submitted that the period between 15.03.2020 to 28.02.2022 has been directed by the Supreme Court to be excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.

Hon'ble Supreme Court vide its order dated 10.01.2022 directed as under:-

- I. The order dated 23.03.2020 is restored and in continuation of the subsequent orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.**
- II. Consequently, the balance period of limitation remaining as on the date of application, shall become available with effect from 01.03.2022.**
- III. In cases where the limitation would have expired during the period between 15.03.2020 till 28.02.2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022. In the event the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, that longer period shall apply.**

Decision of the Court:

The refund application of the petitioner could not have been rejected merely on the ground of delay, ignoring the afore quoted order of Hon'ble Supreme Court.

The impugned order was quashed and the matter was remitted back to the Department to decide the refund application of the petitioner in accordance with law after affording reasonable opportunity of hearing to the petitioner.

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