



Pranav Mehta

Recently, the Hon'ble High Court of Jammu & Kashmir and Ladakh in the case of Hallmark v. Jammu and Kashmir Goods and Service Tax department of CGST, [2024] 167 taxmann.com 13 (Jammu & Kashmir and Ladakh) has held that the refund application is not time-barred when first refund application was filed within limitation period but second application was filed after expiry of limitation period on advice of department. The Time limit for refund would be determined from date of original application as second application was in continuation of original application. Facts of the case The petitioner is in the business of manufacturing of garments. During the months of January, February, March and July, 2018 the goods returned by the customers exceeded the outward supply. Since there was excess deposit of tax by the petitioner, therefore, on the date of filing of the final return a refund of the tax pa.....