

Pranav Mehta

Recently, the Hon'ble High Court of Orissa in the case of Auroglobal Comtrade (P.) Ltd. v Joint Commissioner Goods and Service Tax and Central Excise, [2025] 181 taxmann.com 813 (Orissa) has held that refund sanctioned, excluding admitted ineligible portion, once affirmed by appellate authority attains finality. Recovery on same grounds after appellate affirmation undermines judicial discipline and is without jurisdiction. Facts of the case: The petitioner, a private limited company, made application for refund in Form GST RFD-01 dated 04.07.2024 claiming refund of Rs.14,80,02,002/- for "Refund of Input Tax Credit on Export of Goods and Services without Payment of Integrated Tax". A Show Cause Notice in Form GST RFD-08 dated 30.07.2024 was issued proposing rejection of application for refund with the following reason: "You have a....."