

Mayur R. Parekh

33 Whether Revenue was Justified in Rejection of refund application on the ground that the refund claim application was not filed electronically and which is not in accordance with Circular No. 125/44/2019-GST ? Held : NO The Petitioner had entered into an Agreement for Sale on 10th May 2018 with Godrej Redevelopers (Mumbai) Pvt Ltd, which was duly registered. The Godrej Redevelopers (Mumbai) Pvt Ltd paid GST as per Tax Invoice in the sum of ₹ 18,26,412/-. It is the case of the Godrej Redevelopers (Mumbai) Pvt Ltd that, since the loan was not sanctioned in favour of the Petitioner by the bank, said Agreement for Sale has been terminated. However, the parties have not entered into 'Deed of Cancellation' till date. The statement made across the bar and in the Affidavit-in-Reply are accepted. On 4th September 2020 the Petitioner preferred an application in Form GST-RFD-01-A and enclosed all other particular.....