

Dinesh Tambde, Advocate 38 Appeals – Pre-deposits Pre-deposit can only be paid by debiting Electronic Cash Ledger (ECL) and not by debiting Electronic Credit Ledger (ECRL). Appeals filed by the petitioner were rejected by the appellate authority on the ground that pre-deposit of 10% of the disputed amount was paid through debiting electronic credit ledger and not through debiting electronic cash ledger as required by Section 49(3) of the Odisha GST Act read with Rule 85(4) of the OGST Rules. The same was challenged by the petitioner in the present writ petition. It was contention of the petitioner that, under section 49 (4) of the OGST Act, the amount available in the ECRL could be used for making “any payment towards output tax” under the OGST Act or the IGST Act “in such manner and subject to such conditions and within such time as may be prescribed”. Under Rule 85 (4) of the