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Recently, the Hon'ble High Court of Gujarat in the case of Chromotolab and Biotech Solutions. v. Union of India, [2022] 143 taxmann. com 374 (Gujarat) has held that the date of filing of the application on common portal would be liable to be treated as date of filing claim for refund to the satisfaction of requirement of Section 54 of the CGST Act and Rule 89 of the CGST Rules. The procedure evolved in Circular dated 15-11-2017 cannot operate as delimiting condition on the applicability of statutory provisions. Facts of the case: The petitioner is engaged in the business of trading and clearance of finished excisable goods, namely analytical instruments and consumables such as mass spectroscopy, standard and impurities machinery, laboratory products, force scientific columns, cole parmer, modular gas generators, etc., which are mainly used by the pharmaceutical companies .....