

Arjun Gupta

Introduction GST is a tax levied on the supply of goods and services or both. It is divided into CGST (Central Goods and Services Tax), SGST (State Goods and Services Tax)/UTGST (Union Territory Goods and Services Tax) and IGST (Integrated Goods and Services Tax). Each of these levies, have their source in statutes viz. the CGST Act, 2017, SGST/UTGST Act, 2017 and the IGST Act, 2017 respectively. Article 265 of the Constitution of India which provides that no tax shall be levied except without authority of law therefore stands fully complied with. Accordingly, there is a duty on the taxpayer to pay GST. Ordinarily, where for any reason, GST is paid in excess to the Department, a refund of the excess becomes due to the taxpayer. Upon filing an application on the common portal with the requisite details, the taxpayer ought to be granted a refund of the excess tax paid by him within .....