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The Hon'ble Orissa High Court in the case of Jyoti Construction v. Deputy Commissioner of CT & GST, [2021] 131 taxmann.com 104 (Orissa) has held that pre-deposits while filing an appeal cannot be paid through Electronic Credit Ledger ("ECRL") and should only be made through Electronic Cash Ledger ("ECL"). Facts of the case The Petitioner is a partnership firm engaged in the business of execution of works contract including civil, electrical and mechanical. A demand was raised by the Deputy Commissioner of CT & GST, Barbil Circle, Jajpur, Odisha which resulted in an extra demand for IGST, CGST and OGST inclusive of interest. An appeal was filed in Form-GST APL-01 before the appellate authority under section 62 (1) of the OGST Act read with Rule 100 (1) of the OGST Rules. The Petitioner sought to make payment of the pre-deposit by debiting the ECRL. Considering this to.....