

Mayur R. Parekh

I Wish a very Happy Diwali and a Prosperous New Year to all the readers of this esteemed journal. Hope everyone has enjoyed Diwali with their family members and relieved themselves from the work pressure. Recently, I happened to read one very important order of The Joint Commissioner of Commercial Taxes [1st Appellate Authority], Bangaluru for allowing Supplementary Refund Application in the said tax period which I thought it fit to cover up here for the benefit of the readers. The said order was passed in the case of M/S Consortium of ETA & Polycab vide Appeal No. GST/AP/RFD-20/2023-23 DATED 16-10-2023. The Issue involved was “whether under the facts and circumstances of this case, the respondent is justified in rejecting the refund claimed under ‘any other category’ for 2nd time towards left out excess accumulated ITC related to Inverted Duty Structure, which was not claimed for the first time due to arithmetical error committed by one of the emp.....