GSTAT

State Bench Vishakhapatnam

Court No. Court I

APL/3/VSK/2026

PADALA SATYANARAYANA REDDY **.....Appellant**

Versus

G RAMAKRISHNARAJU YADAV, JOINT COMMISSIONER GST APPEALS GUNTUR, OFFICE OF COMMISSIONER OF CENTRAL TAX AND CUSTOMS & ORS. **.....Respondent**

Quorum

Hon'ble Bhaskar Reddy Vemireddy, Member(Judicial)

Counsel for Appellant
KVJLN SASTRY
KVJLN SASTRY

Counsel for Respondent

Form GST APL-04A

[See rules 113(1) & 115]

Summary of the order and demand after issue of order by the GST Appellate Tribunal

whether remand order : Yes

Order reference no. : ZN370021026000037H **Date of order :** 14/10/2026

1.	GSTIN/Temporary ID/UIN - 37AJMPP1943J1ZR	
2.	Appeal Case Reference no. - APL/3/VSK/2026	Date - 25/03/2026
3.	Name of the appellant - PADALA SATYANARAYANA REDDY , nareshkarri03@gmail.com , 9866317144	
4.	Name of the respondant - 1. G RAMAKRISHNARAJU YADAV 2. Joint Commissioner GST Appeals 3. Joint Commissioner GST Appeals	
5.	Order appealed against -	
	(5.1) Order Type - Refund Order	

	(5.2) Ref Number - DIN20220355AS0000111BDA	Date - 31/03/2022
6.	Personal Hearing - 14/10/2026 13/10/2026 07/10/2026 31/08/2026 29/07/2026	
7.	Order in brief - The impugned Order-in-Appeal Nos. VIZ-GST-000-APP-065 TO 066-21-22 43/VSK/2026 & 44/VSK/2026 dated 31-3-2022 cannot be sustained insofar as it rejects the appellant’s refund claim solely on the ground of limitation. The appeal is accordingly allowed by setting aside the impugned order and directing consequential action in the limited manner indicated hereinabove.	

Summary of Order

8.	If demand order then whether demand quantified: Yes

Section-I

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax	0		0		0		0		0	0
(b) Interest	0	397127	0	374560	0		0		0	771687
(c) Penalty	0		0		0		0		0	0
(d) Fees	0		0		0		0		0	0
(e) Others										0
(f) Refund										0

9.	For Other orders and Demand orders which are not quantified:		
Issues as raised by proper officer		Issues as determined by Appellate/Revisional authority	Order by GST Appellate Tribunal
Erroneous refund		771687	771687
10.	If remanded with directions:		
	a) Remanded to: Adjudicating Authority		
	b) Directions subject to which remanded, if any: The appeal is accordingly allowed by setting aside the impugned order and directing consequential action in the limited manner indicated hereinabove		

Place :VISHAKHAPATNAM

Signature

Date : 14.10.2026

VISHAKHAPATNAM Bhaskar Reddy Vemireddy

Designation : Member

Jurisdiction :Vishakhapatnam

ORDER

Per: Shri Bhaskar Reddy Vemireddy, Hon'ble Vice President, GSTAT, Andhra Pradesh.

1. **Facts of the case**

1. The present appeals are directed against the common Order-in-Appeal Nos. VIZ-GST-000-APP-065 TO 066-21-22 43/VSK/2026 & 44/VSK/2026 dated31-3-2022 passed by the Joint Commissioner (GST- APPEALS) Guntur, whereby the appeals filed by the appellant against rejection of its refund claim of interest for the financial years 2017-18 and 2018-19 came to be dismissed.
2. The appellant had furnished its GST returns for the financial year 2017-18 and 2018-19 after the prescribed due dates and had discharged the tax liability partly by utilisation of input tax credit available in the electronic credit ledger and partly by debit to the electronic cash ledger.
3. Along with the tax, the appellant also discharged interest under Section 50 of the Central Goods and Services Tax Act, 2017 ("the CGST Act"), calculating the interest on the tax liability without restricting the computation to the portion discharged through the electronic cash ledger in terms of Section 50 of CGST Act 2017 as was prevailing.
4. Subsequently, Parliament amended Section 50(1) by Section 112 of the Finance Act, 2021 whereby the interest liability is restricted to the portion of tax which is paid by debiting the electronic cash ledger. The substituted proviso expressly provided that it **"shall be deemed to have been substituted with effect from the 1st day of July, 2017."**
5. The amended Section 50 of CGST Act 2017 reads as follows:

"Section 50. Interest on delayed payment of tax.-

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:

[1]Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 [3][or section 74A] in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

[2][(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed]

6.The amended proviso provides, inter alia, that where a return is furnished after the due date, interest shall be payable only on that portion of the tax which is paid by debiting the electronic cash ledger, except where the return is furnished after commencement of proceedings under Section 73 or Section 74 in respect of the relevant period.

7.The appellant filed a refund claim seeking refund of the excess interest paid by it, contending that, in view of the retrospective amendment, interest was not payable on the portion of tax discharged through utilisation of input tax credit. The appellant has placed reliance on the judgment of the Hon'ble Madras High Court in the case of M/s. Reflex Industries Limited V. Assistant Commissioner of CGST & Central Excise in W.P.Nos. 123106 and 23108 of 2019 dated 6-1-2020 before the original Authority.

8.The original refund sanctioning authority however rejected the claim principally on the ground that, at the relevant point of time, there is no notification giving effect to the amendment was available and, therefore, the claim for refund cannot be considered.

9.Aggrieved by the said orders, the appellant preferred separate appeals before the First Appellate Authority under Section 107 of the CGST Act.

10.During the pendency of the said appeals before the first appellate authority Notification No. 16/2021-Central Tax dated 1 June 2021 came to be issued appointing 1 June 2021 as the date from which Section 112 of the Finance Act, 2021 will come into force.

11.The First Appellate Authority, however, rejected the appeals on a different ground, namely, that the refund applications were barred by limitation under Section 54 of the CGST Act. It is not in dispute that the appellant was not specifically put to notice that limitation under Section 54 was proposed to be made the basis for rejection, nor was the appellant afforded an opportunity to make submissions on the question of limitation and, in particular, on the effect of the retrospective amendment to Section 50.

12.It is pertinent to refer another important notification issued by the Government extending the limitation on account of Covid by invoking power under Section 168A of CGST Act 2017 vide Notification No. 13/2022-Central Tax dated 5 July 2022.

2.Submissions of the learned Authorised Representative of the Appellant

1.The learned counsel appearing for the appellant submitted that the impugned Order-in-Appeal is unsustainable both on facts and in law. He submitted that the appellant had discharged its GST liability for the relevant tax periods partly by utilisation of eligible Input Tax Credit and partly by payment through the electronic cash ledger. Since the returns were filed belatedly, interest under Section 50(1) of the CGST Act was paid by the appellant on the entire tax liability, including the portion which was discharged through the electronic credit ledger.

2.Learned counsel submitted that, subsequently, Parliament, by Section 112 of the Finance Act, 2021, substituted the proviso to Section 50(1) of the CGST Act and expressly provided that the substituted proviso **"shall be deemed to have been substituted with effect from the 1st day of July, 2017."** The amended provision restricts the levy of interest, in cases covered by the proviso, to that portion of the tax which is paid by debiting the electronic cash ledger. The legislative intent was therefore clearly to treat the net cash liability as the basis for levy of interest retrospectively from 01.07.2017. The GST Council records also expressly record that the retrospective amendment was intended to remove ambiguity and disputes concerning levy of interest on gross or net tax liability.

3.He further submitted that Notification No. 16/2021-Central Tax dated 01.06.2021 merely appointed 01.06.2021 as the date on which Section 112 of the Finance Act, 2021 came into force. It did not alter the express legislative declaration that the substituted proviso to Section 50(1) was to be deemed to have been substituted with effect from 01.07.2017. Therefore, the substantive liability to pay interest has to be determined in accordance with the retrospectively substituted provision. He further submitted that the Hon'ble Gujarat High Court in the case of M/s.Sumilon Polyster Ltd., V. Union of India, while considering the very amendment, has also noticed that the substituted proviso operates with effect from 01.07.2017.

4.Learned counsel submitted that, consequently, the interest which had been paid by the appellant on the portion of tax discharged through the electronic credit ledger was not legally payable in view of the retrospective amendment. The appellant was, therefore, entitled to seek refund of the excess interest paid.

5.He submitted that the original refund sanctioning authority had rejected the refund claim essentially on the ground that, at the relevant time, the notification bringing the retrospective amendment into force was not available. Such reasoning, according to the learned counsel, cannot survive after the enactment of Section 112 of the Finance Act, 2021, particularly when Parliament itself has declared the substituted proviso to be effective retrospectively from 01.07.2017.

6.Learned counsel further submitted that, significantly, the learned First Appellate Authority did not sustain the rejection on the ground recorded by the original authority. Instead, the appeal was dismissed on an altogether different ground, namely, that the refund claim was barred by limitation under Section 54 of the CGST Act.

7.It was emphatically contended that the appellant was never put to notice that limitation under Section 54 was proposed to be made the basis for rejection of the appeal. No opportunity was afforded to the appellant to explain the relevant date, the computation of limitation or the effect of subsequent statutory developments. The First Appellate Authority, therefore, travelled beyond the controversy adjudicated by the original authority and introduced a new and decisive ground without affording the appellant an opportunity of being heard.

8.Learned counsel submitted that an appellate authority cannot sustain the rejection of a claim on a completely new ground without putting the affected assessee on notice and giving a reasonable opportunity to meet that ground. Such an approach is contrary to the fundamental principles of natural justice and has the effect of depriving the appellant of an effective appellate remedy.

9.Learned counsel also submitted that the original authority while considering the refund claim of the appellant grossly erred in not following the administrative instructions issued in this regard by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs through policy wing dated 18-09-2020.

10.Without prejudice to the above, learned counsel submitted that the computation of limitation under Section 54 could not have been undertaken by the First Appellate Authority without taking into account the Notification No. 13/2022-Central Tax dated 5 July 2022 where the period from 1-3-2020 to 28-2-2022 was directed to be excluded for computation of period of limitation for considering refund applications filed under Section 54 or 55 of the CGST Act 2017.

11.He submitted that the statutory exclusion introduced by Notification No. 13/2022-Central Tax materially affects the computation of limitation and, therefore, the appellant's refund claim cannot be held as barred by limitation. The limitation, according to the learned counsel, has necessarily to be recomputed after excluding the period in the light of the by Notification No. 13/2022-Central Tax dated 5-7-2022 and if the limitation is recomputed in terms of the notification the applications filed for refund of interest by the appellant are within the limitation.

12.Learned counsel placed reliance upon judicial pronouncements wherein the courts have given effect to Notification No. 13/2022-Central Tax in determining limitation under Section 54, including cases where the refund claim had earlier been rejected before the notification was issued. He submitted that a subsequent statutory notification governing computation of limitation cannot be ignored merely because the original authority had passed an order before its issuance.

13.Learned counsel further submitted that since the material facts relating to date of filing of return, discharge of tax liability, payment of interest and date of application claiming refund are very much available on record, the only issue involved for consideration is essentially about the entitlement of refund of interest by the appellant in the light of the retrospective amendment to Section 50(1), the applicability of Section 54 and the statutory exclusion of the specified period under Notification No. 13/2022-Central Tax.

14.He accordingly prayed that the impugned Order-in-Appeal, insofar as it rejects the refund claim on the ground of limitation, be set aside; that the benefit of the retrospective amendment to Section 50(1) be given to the appellant; that the limitation be recomputed after giving effect to Notification No. 13/2022-Central Tax; and that the eligible amount of excess interest paid by the appellant be ordered to be refunded, subject

to such verification and consequential formalities as may be legally required.

15.Learned counsel also submitted that the appellant should not be made to suffer for the fact that the statutory amendment was brought into force by notification subsequent to the period in which the original refund claim was considered, when Parliament itself has expressly given the amendment retrospective effect from 01.07.2017. The substantive liability must, therefore, be determined in accordance with the law as retrospectively amended and not on the basis of the position which prevailed before the amendment.

3.Submissions of the learned Authorised Representative of the Respondents

1. Learned Authorised Representative appearing for the Revenue submitted that, the adjudicating authority was right in rejecting the claim of refund vide his order dated 07-5-2021 as premature in the absence of any notification giving effect to the amendment made to Section 50.
2. The Authorised Representative tried to justify the action of the 1st Appellate Authority in dismissing the appeals through the impugned order on the ground that the notification No. 13/2022/Central Tax dated 5-7-2022 was not available as on the date of consideration of the appeals. The Authorised Representative however admitted the fact of non-issuance of notice by the 1st Appellate Authority regarding the issue of limitation.
3. Having admitted the fact of non-issuance of notice by the Authorised Representative concerning the issue of limitation, he however submitted that the matter may be remanded to the 1st Appellate authority for consideration of the refund claim afresh in accordance with law in the light of the notification No. 13/2022/Central Tax dated 5-7-2022.
4. It was contended by the Authorised Representative that such remand would afford the appellant an opportunity to establish its entitlement and would also enable the proper officer to examine the question of limitation and other statutory requirements.

4.DISCUSSION AND FINDINGS

1.I have carefully considered the submissions advanced by the learned counsel for the appellant, the submissions of the learned Authorized Representative and perused the material available on record. The controversy before me is essentially relates to the appellant's claim for refund of that portion of interest which was paid on the tax liability discharged through utilisation of Input Tax Credit, in the light of the retrospective amendment to Section 50(1) of the CGST Act, and the consequential question of limitation under Section 54 of the Act.

2.It is not in dispute that the appellant had furnished the relevant returns belatedly and had discharged the tax liability partly through the electronic credit ledger and partly through the electronic cash ledger. Interest was paid on the entire tax liability. Subsequently, Section 112 of the Finance Act, 2021 substituted the proviso to Section 50(1) of the CGST Act and expressly provided that the substituted proviso shall be deemed to have been substituted with effect from 01.07.2017. Thus, the amendment is not prospective merely from the date of its notification, but has been given retrospective operation by the Legislature from 01.07.2017.

3.The effect of the retrospective amendment is that, subject to the conditions contained in the proviso itself, interest under Section 50(1) is leviable only on that portion of the tax which is paid by debiting the electronic cash ledger. Therefore, while examining the appellant's entitlement to refund, the liability to pay interest has to be determined with reference to the law as retrospectively amended. The mere fact that the

appellant had voluntarily paid interest earlier cannot, by itself, validate an amount which was not legally payable in view of the retrospective amendment.

4.I am therefore unable to sustain the reasoning of the original authority that the claim could not be considered merely because the notification bringing the amendment into force was not available at the relevant point of time particularly in the light of the administrative instructions issued in this regard by the Government of India dated 18-09-2020 wherein specific directions were issued to all The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /Commissioners / of Central Tax ,The Principal Director Generals / Director Generals to issue necessary instructions to the field formations of the respective jurisdiction offices to recover interest only on the net cash tax liability i.e. that portion of the tax that has been paid by debiting the electronic cash ledger or is payable through cash ledger pending issuance of suitable legislative amendment in pursuance of the 39th GST Councils meeting where it was recommended to amend Section 50 retrospectively. The copy of the relevant administrative instructions is extracted here under for ready reference.

1.

No. CBEC- 20/01/08/2019-GST

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

GST Policy Wing

****

Room No. 159A,

North Block, New Delhi.

Dated: 18" September, 2020

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /Commissioners / of Central Tax (All

The Principal Director Generals / Director Generals (All)

Madam / Sir,

Subject: Administrative instructions for recovery of interest on net cash tax liability w.e.f. 01.07.2017 -reg.

Based on the recommendations of the 35th meeting of the GST Council held on 21st June, 2019, the provision of section 50 was amended vide section 100 of the Finance (No. 2) Act, 2019 to provide for **charging interest on the net cash tax liability** . The said amendment was to be made effective from a date to be notified by the Government, Accordingly, the said provision was made effective vide notification No. 63/2020 — Central Tax dated the 25th August, 2020, w.e.f. 01.09.2020.

2. The GST Council, in its 39% meeting, held on 14" March, 2020 recommended interest to be charged on the net cash tax liability w.e.f. 01.07.2017 and accordingly, recommended the amendment of section 50 of the CGST Act retrospectively w.e.f. 01.07.2017. The retrospective amendment in the GST laws would be carried out in due course through suitable

legislation.

3. Post issuance of notification 63/2020 — Central Tax dated the 25" August, 2020, there were apprehensions raised by taxpayers that the said notification is issued contrary to the Council's recommendation to charge interest on net cash liability w.e.f. 01.07.2017. Consequently, a press release, dated 26.08.2020 was issued to clarify the position. Further, in order to implement the decision of the Council in its true spirit, and at the same time working within the present legal framework, it has been decided to address the issue through administrative arrangements, as under:
4. For the period 01.07.2017 to 31.08.2020, field formations in your jurisdiction may be instructed to recover interest only on the net cash tax liability (ie. that portion of the tax that has been paid by debiting the electronic cash ledger or is payable through cash ledger); and
5. wherever SCNs have been issued on gross tax payable, the same may be kept in Call Book till the retrospective amendment in section 50 of the CGST Act is carried out.
6. Difficulty, if any, in the implementation of these instructions may please be brought to the notice of the Board.

Yours faithfully,

Signature xxx

(Yogendra Garg)

Pr. Commissioner

y.garg@nic.in

Copy to:

The Joint Secretary, GST Council Secretariat, with a request to information circulate to all the States for and necessary action.

5.The Notification No. 16/2021-Central Tax dated 01.06.2021 brought the relevant provision into force, but the substantive amendment itself was expressly declared by Parliament to operate retrospectively from 01.07.2017. The rights and liabilities of the parties must consequently be examined in accordance with the retrospectively amended statutory provision.

6.The next issue which requires consideration is the finding of the learned First Appellate Authority that the refund claim was barred by limitation under Section 54 of the CGST Act. I find that this ground was not the ground on which the original refund application was rejected. The First Appellate Authority, while disposing of the appeal, introduced limitation as a fresh and decisive ground for rejecting the appellant's claim.

7.It is the settled principle of natural justice that when an appellate or adjudicating authority proposes to decide a matter on a ground which has not been put to the affected party, reasonable notice and an effective opportunity to meet such ground must be afforded. The appellant ought to have been given an opportunity to explain the relevant date, the computation of limitation and the applicability of the statutory extensions or exclusions governing the relevant period. In the absence of such opportunity, the finding on limitation cannot be sustained. In support of the proposition that dismissing of appeal on a fresh ground for the first time, without prior notice to the appellant violates principles of natural justice and vitiates the order. Reliance is placed on the decisions of the Hon'ble Supreme Court in *M/S Saci Allied Products Ltd.,U.P vs Commissioner Of Central Excise, Meerut on 26 April, 2005 reported in 2005 (7) SCC 159 and in Reckitt & Colman of India Ltd. vs. CCE, 1996(88)ELT 641(SC).*

8.The Hon'ble Supreme Court in *N. Mukherjee v. Union of India [(1990) 4 SCC 594* referring to the doctrine of audi alteram partem has held that "the principle of natural justice has twin ingredients; firstly, the person who is likely to be adversely affected by the action of the authorities should be given notice to show cause thereof and granted an opportunity of hearing and secondly, the orders so passed by the authorities should

give reason for arriving at any conclusion showing proper application of mind. Violation of either of them could in the given facts and circumstances of the case, vitiate the order itself."

9.There is also a further and important aspect which, in my considered view, has a direct bearing upon the computation of limitation. Notification No. 13/2022-Central Tax dated 05.07.2022, issued under Section 168A of the CGST Act, specifically provides for exclusion of the period from 01.03.2020 to 28.02.2022 for computation of the period of limitation for filing refund applications under Section 54 or Section 55 of the Act. The notification has also been given effect from 01.03.2020. Reliance is placed on the decisions of the Hon'ble the Hon'ble Delhi High Court in M/s. **Mahalaxmi Exports v. Commissioner of Delhi GST** and the judgment of the Hon'ble High Court of Jammu & Kashmir and Ladakh in the case of the case of M/s. **Bharat Oil Traders v. Assistant Commissioner** wherein it was held that in terms of the Notification No. 13/2022 the period from 1 March 2020 to 28 February 2022 has to be excluded while computing the limitation period for a refund application under Section 54. The Courts have set aside the rejection of the refund claims and directed the authorities to process the claims.

10.Consequently, the period prescribed under Section 54 cannot be computed by simply applying the ordinary period of limitation without taking into account the statutory exclusion specifically introduced by Notification No. 13/2022-Central Tax. The limitation has to be freshly worked out in accordance with the statutory provision as applicable to the claim, including the aforesaid exclusion. At the same time, I make it clear that the notification does not dispense with the requirement of satisfying the prescribed limitation altogether; the actual relevant date and the date of filing of the refund application have necessarily to be examined.

11.I also find considerable force in the submission of the learned counsel for the appellant that the issue cannot be decided merely on the basis of the date on which the refund was originally rejected. Once the Legislature has retrospectively altered the substantive liability under Section 50(1), and a statutory notification has subsequently prescribed exclusion of a specified period for computation of limitation under Section 54, both these statutory developments have to be given their proper legal effect while determining the appellant's entitlement.

12.The learned Authorized Representative appearing for the Department has suggested that the matter may be remanded to the Appellate authority for fresh consideration. I however unable to accept the suggestion for an open-ended remand either to the 1st Appellate authority or the original authority. The original authority has already examined the refund claim, and the dispute before me is substantially one concerning the legal effect of the retrospective amendment to Section 50(1), the computation of limitation under Section 54 and the applicability of Notification No. 13/2022-Central Tax. No substantive objection has been raised before me disputing the appellant's claim on the ground that interest continues to be legally payable on the portion of tax discharged through the electronic credit ledger even after giving effect to the retrospective amendment.

13.In these circumstances, remanding the matter to the 1st Appellate authority merely for a fresh adjudication would serve no useful purpose and would unnecessarily prolong the litigation. The power of remand is intended to cure a genuine deficiency requiring factual adjudication by the lower authority and should not be exercised mechanically where the principal controversy is capable of being determined on the basis of the statutory provisions and the material already available on record.

14.However, if any factual verification remains necessary for determining the precise amount refundable—for example, verification of the amount of interest actually paid, the portion attributable to the tax discharged through the electronic credit ledger, or any other statutory requirement—the same may appropriately be undertaken by the competent authority who is authorised to process the refund application. Such limited verification shall not be treated as a remand for reconsideration of the legal entitlement afresh.

15.I therefore hold that the finding of the learned First Appellate Authority that the refund claim is barred by limitation, having been recorded without affording the appellant an opportunity to meet that ground and without considering the effect of Notification No. 13/2022-Central Tax, cannot be sustained. The impugned Order-in-Appeal is accordingly liable to be set aside.

16.The appellant's claim shall consequently be considered in accordance with the retrospective amendment to Section 50(1), the provisions of Section 54 of the CGST Act and Notification No. 13/2022-Central Tax. The competent authority shall recompute the limitation after giving effect to the statutory exclusion contained in the said notification and shall verify and quantify the eligible amount of refund in accordance with law.

17.While undertaking such exercise, the competent authority shall also examine whether the case falls within any exception contained in the amended proviso to Section 50(1), including the statutory reference to proceedings under Sections 73 or 74, and shall verify the actual amount of interest paid and the portion, if any, which was attributable to the tax discharged through the electronic credit ledger. The authority shall thereafter pass an appropriate consequential order after affording the appellant a reasonable opportunity of being heard. The entire exercise shall be completed within three months from the date of receipt of this order.

ORDER

18.For the reasons discussed above, I hold that the impugned Order-in-Appeal Nos. VIZ-GST-000-APP-065 TO 066-21-22 43/VSK/2026 & 44/VSK/2026 dated 31-3-2022 cannot be sustained insofar as it rejects the appellant's refund claim solely on the ground of limitation. The appeal is accordingly allowed by setting aside the impugned order and directing consequential action in the limited manner indicated hereinabove.

(Bhaskar Reddy Vemireddy)

Dated: 14.10.2026