GSTAT

Court No. Court I

APL/473/CHE/2026

AMAZON DEVELOPMENT CENTRE (INDIA) PVT.LTD. **.............Appellant**

Versus

DEPUTY COMMISSIONER OF CENTRAL TAX PERUNGUDI DIVISION CHENNAI SOUTH COMMISSIONERATE , OFFICE OF THE JOINT COMMISSIONER PERUNGUDI DIVISION CHENNAI SOUTH COMMISSIONERATE, DEPUTY COMMISSIONER & ORS. **.............Respondent**

Counsel for Appellant
ADV. DERLENE JOSHNA S, AUTHORISED REPRESENTATIVE
ADV. R. AMRITH, AUTHORISED REPRESENTATIVE

Counsel for Respondent
MR. KESHAV GAUR, SUPERINTENDENT, CGST, AUTHORISED REPRESENTATIVE

Hon'ble Praveen Kumar Jain, Member(Judicial)
Hon'ble Shaik Khader Rahman, Member (Technical)

ORDER

1. This filing no. 2026059101000551 has been referred to the Bench by the Registry for pending verification of the pre-deposit.
2. This appeal application filed by the Applicant under Section 112(1) of the CGST Act, 2017 ("the Act") is directed against Order-in-Appeal No. 107/2022 dated 31.03.2022 passed by the Joint Commissioner (Appeals-II), whereby the Department's appeal under Section 107(2) against the Refund Sanction Order dated 06.07.2021 was allowed, and recovery of Rs. 43,36,084/- (CGST Rs. 21,68,042/- and SGST Rs. 21,68,042/-), said to be an erroneous refund for the period October 2019 to March 2020, was directed with interest and penalty.
3. The Appellant submitted the appeal in FORM GST APL-05 on 24.06.2026, upon which a Provisional Acknowledgement in Part A of FORM GST APL-02 was issued by the Registry under Rule 110(1) of the CGST Rules, 2017, bearing Filing No. 2026059101000551.

4. On scrutiny, the Registry issued Defect Notice dated 16.07.2026 pointing out non-payment of pre-deposit under Section 112(8). The Appellant, vide letter dated 03.08.2026 stated that "*since the present appeal pertains to the rejection of a refund that had already been sanctioned and does not involve any demand of a disputed tax liability payable by the Appellant, the requirement of pre-deposit under Section 112 of the CGST Act, 2017, which only relates to tax in dispute, is inapplicable. Accordingly, no pre-deposit is liable to be made by the Appellant in the present appeal*". After the hearing on 04.08.2026 before the Registrar of this Bench, the Registry directed the Appellant for mandatory payment of the 10% pre-deposit under Section 112(8)(b).
5. In compliance, and without prejudice, the Appellant remitted Rs. 4,33,610/- (CGST Rs. 2,16,805/- and SGST Rs. 2,16,805/-) vide FORM GST DRC-03, ARN AD3308260076822 dated 06.08.2026, and intimated the same vide letter dated 10.08.2026.
6. The jurisdictional Assistant Commissioner, vide letter dated 17.08.2026 (File No. GEXCOM/REV/GST/TRIB/96/2026) stated that the pre-deposit is made by the M/s. Amazon Development Centre (India) Pvt. Ltd. on dated 06.08.2026. The last date for filing appeals under Section 112(1) against orders communicated before 01.05.2026 was extended to 31.07.2026 by notification dated 30.06.2026. The DRC-03 is dated 06.08.2026, however as per section 112(8), no appeal shall be filed unless the appellant has paid the required pre-deposit. As no appeal can be filed without the pre-deposit, it appears that the appeal was instituted without the deposit.
7. The Appellant filed an appeal on 24.06.2026. The Registry of this Bench issued Defect Notice dated 16.07.2026 pointing out non-payment of pre-deposit under Section 112(8). The Appellant, vide letter dated 03.08.2026, contended that no pre-deposit was payable since the appeal concerned rejection of an already-sanctioned refund and not a disputed tax demand. On 04.08.2026, the Registry directed payment of the mandatory 10% pre-deposit under Section 112(8)(b). Within stipulated timeline given by the Registry under Rule 24 (2) of Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, the pre-deposit of Rs. 4,33,610/- was paid by the Appellant vide FORM GST DRC-03, ARN AD3308260076822 dated 06.08.2026, duly verified by the jurisdictional Assistant Commissioner vide letter dated 17.08.2026, fully satisfies Section 112(8)(b) of the Act;
8. Since the appeal is considered to have been "filed" in law, in terms of the Explanation to Rule 110(4) of the Central Goods and Services Tax Rules, 2017, only upon issuance of the Final Acknowledgement, and the Appellant had paid the pre-deposit of Rs. 4,33,610/- prior to the issuance of the Final Acknowledgement, the Department's objection that the appeal was instituted without payment of the requisite pre-deposit is unsustainable. Accordingly, the defect notified on 16.07.2026 stands duly rectified and removed.
9. The objection raised by the Department vide letter dated 17.08.2026 is overruled; it is held that the provisions of Section 112(8) of the Act stand duly complied with.
10. The Registry is directed to register the admit and register the appeal number, and admit the appeal for hearing on merits.

(Praveen Kumar Jain)

(Shaik Khader Rahman)

Dated: 17.08.2026