

HC: Since the Assessee's bank accounts, which held sufficient funds, were frozen, the appeal may be allowed without insisting on a pre-deposit.

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REFER THE DECISION OF THE HON'BLE GAUHATI HIGH COURT IN THE CASE OF

Rasidul Hoque V/s State of Assam, decided on 18-9-2024

Key Issues:

Is pre-deposit required for filing an appeal if the assessee's bank accounts are frozen but have enough funds?

The Hon'ble High Court Judgement:

Where a statutory appellate remedy exists, a writ petition against a demand order and ITC block notice for wrongful refund claims is not maintainable; however, the appeal may be entertained without pre-deposit if sufficient funds are lying in frozen bank accounts.

Section 74 read with Section 107 of Central Goods and Services Tax Act, 2017.