

**GIB/ML/JUD CEMENTS /23.03.2021/HC-190**

**High Court Category :** NON COMPLIANCE OF PRE-DEPOSIT

**State :** Meghalaya

**Order No.:** GIB/ML/JUD CEMENTS /23.03.2021/HC-190

**Name of Entry :**  
JUD CEMENTS LTD. & ANR.

**Date :** 23-03-2021

**Breif Issue :**

**FACTS AND ISSUE OF THE CASE:**

In this case the Joint Commissioner dismissed the petitioner's appeal on the ground that petitioner failed to make the mandatory pre-deposit @ 10% on the amount of tax in dispute as envisaged under Section 107(6)(b) of the CGST Act, 2017.

It has been stated that if the petitioner makes the mandatory pre-deposit under the said Act, he has no objection to hear the petitioner's appeal on merit.

**Decision of Advance Ruling Authority :**

**DECISION:**

The petitioner shall make the mandatory pre-deposit @ 10% on the amount of tax in dispute as envisaged under Section 107(6)(b) of the CGST Act, 2017 within the period of 15(fifteen) days from today with the Joint Commissioner (Appeals).

Petition disposed off.