# Manoranjan Dash v. Commissionerate of CT GST, Premananda Naik

*Whether Section 112(8)(b) requires a fresh 10% pre-deposit before GSTAT when the pre-deposit made under Section 107(6) already exceeds the prescribed percentage of the tax surviving after the first appeal.*

**Date of Order:** September 21, 2026
**Case Law No:** GIB-GSTAT-2026-114
**Source:** GST INDIA Biz (www.gstindia.biz)

## CASE DESCRIPTION / SUMMARY

### Background

By order dated 08.07.2026 the Tribunal had admitted the assessee's appeal holding that no further pre-deposit under Section 112(8)(b) was required, relying on Ashirwad Food Industries (Jharkhand HC). The Department filed an interlocutory application to recall/modify that finding, contending that it was passed without hearing it and that the words "in addition to the amount paid under sub-section (6) of section 107" mandate a separate 10% deposit; it relied on Abhijit Nayak (Orissa HC, order dated 27.11.2025) and CIT v. Calcutta Knitwears (strict construction of taxing statutes). Admittedly, the assessee had deposited Rs.1,13,448/- under Section 107(6) against disputed tax of Rs.11,34,474/-, which the Appellate Authority reduced to Rs.1,02,012/-.

### Final Verdict

The Tribunal distinguished both authorities cited by the Department on facts and observed that the pre-deposit is not payment towards any separate or independent liability but a specified portion of the disputed tax itself; once the Appellate Authority reduces the demand, the surviving demand becomes the "tax in dispute" before the Tribunal, and a literal reading (illustrated by an assessee who pays the entire demand under protest) would yield an anomalous and unworkable result. **It held that the statutory requirement cannot be applied mechanically where the amount already deposited equals or exceeds the aggregate percentage of the tax remaining in dispute before the Tribunal.** Finding the facts identical to Ashirwad Food Industries, whose ratio on the same central legislation carries persuasive value, the Tribunal found no ground to interfere with the order dated 08.07.2026 and disposed of the IA without costs.

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