

*Any person filing a claim for refund pursuant hereto, which claim has been disallowed by the Comptroller, in whole or in part, shall, within thirty (30) days from the receipt of notice of such disallowance, be entitled to appeal to the State Tax Commission and from the action of the State Tax Commission may appeal to the Courts of this State in the same manner as appeals are permitted from any other action of the State Tax Commission under the provisions of this Article except where the disallowance of said refund is attributable to limitations in which event no appeal, as herein provided, shall be allowed.*

In the case of a contract or contracts with the United States or any agency thereof, or any subcontract or subcontracts thereunder, made by a taxpayer, if a re-negotiation is made in respect thereto and an amount of excessive profits received or accrued thereunder for a taxable year (hereinafter referred to as "prior taxable year") is eliminated and, in a taxable year thereafter the taxpayer is required to pay or repay to the United States or any agency thereof the amount of excessive profits eliminated or the amount of excessive profits eliminated is applied as an offset against other amounts due the taxpayer, then for the purposes of this sub-title the part of the contract or subcontract price or prices which was or were received or accrued for the prior taxable year shall be considered as having been reduced by the amount of excessive profits eliminated and the taxpayer shall be entitled to receive from the Comptroller a refund of the difference between the tax paid for such prior taxable year and the tax which he would have paid had he received in or accrued for such prior taxable year such reduced contract or subcontract price or prices. [All such refunds shall be made in the same manner as other refunds are made. Any claim for a refund shall be in such form, verified in such manner, contain such information, and be supported by such documents as may be prescribed by regulations of the Comptroller and shall be filed within three years from the date the return was due to be filed, otherwise such claim shall be barred and in no event shall the Comptroller honor or pay said refund claimed, anything in Section 162A of this Article to the contrary notwithstanding.] *All such refunds attributable to the re-negotiation of a contract or contracts with the United States or any agency thereof or any subcontract or subcontracts thereunder made by a taxpayer shall be made in the same manner and to the same extent as other refunds are made under and pursuant hereto.*