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## GST Newsletter

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Delhi HC quashed cancellation order since SCN failed to mention which specific provisions had not been complied with.

Calcutta HC directed Appellate Authority to consider retrospective amendment to Section 50 and remanded matter

Where assessee had inadvertently not disclosed certain sales invoices in Form GSTR-1 and hence said invoices were not reflected in Form GSTR-2A of its customer; assessee was to be directed to file an application for rectification of Form GSTR-1 for period in question before concerned GST Authorities, who were to decide same in accordance with law-Bombay HC



Anti-profiteering measures under section 171 of CGST Act, 2017 as well as Rules 122, 124, 126, 127, 129, 133 and 134 of CGST Rules, 2017 are constitutionally valid; for arbitrary exercise of power under anti-profiteering mechanism by erroneously enlarging scope of proceedings beyond jurisdiction or on account of not considering genuine basis of variations, such orders are to be set aside-Delhi HC

Where assessee could not reply to defects in Form GST DRC-01 because relevant documents were in custody of Central GST authority, and impugned assessment order was passed against assessee, said assessment order was to be set aside and matter was to be remanded back to Assessing Officer for re-consideration-Madras HC

The gross GST revenue collected in the month of January, 2024 is Rs. 1,72,129 crores, which shows a 10.4% Year-o-Year (Y-oY) growth over the revenue of Rs.155,922 crores collected in January 2023

Where order was passed reversing ITC availed by assessee due to cancellation of registration of one of its supplier, since assessee had produced all relevant materials to establish that purchases were genuine and same were not considered by department, order passed by department was to be set aside and matter was to be remanded for reconsideration-Madras HC

The Union Cabinet approved the continuation of Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) for export of Apparel/Garments and Made ups upto March 31, 2026.

Where only one week time was provided to assessee to file reply of show cause notice issued by department, which on account of exigency, could not be filed, assessee was to be permitted to file a response within one week and on such reply being filed, respondent authorities were to dispose off show cause notice within two weeks by providing opportunity of personal hearing to assessee-Delhi HC

**1. High Court of Orissa in the case of Bhagabati Prasad Kar Vs Superintendent CGST & Central Excise [W.P.(C) NO.1193 OF 2024 Dated 24.01.2024]**

Petitioner filed writ petition seeking direction for acceptance of form GSTR-3B return and revocation of cancellation of registration. Department stated that as long as delay in filing revocation application was condoned and provided assessee complies with all requirements of paying taxes, interest, late fee, due, penalty etc., form GSTR-3B return filed by assessee will be accepted.

Held : Delay was to be condoned and authority was directed that subject to assessee depositing all taxes, interest, late fee, penalty etc. and complying with other formalities, application for revocation was to be considered in accordance with law and subject to assessee complying with said conditions, proper officer was to be directed to open portal to enable assessee to file GST return

**2. High Court of Delhi in the case of Aryan Timber Store Vs Sales Tax Officer[W.P.(C) NO. 628 OF 2024/CM. APPEAL NOS. 2749 AND 2748 OF 2024 Dated 18.01.2024]**

Assessee had applied for cancellation of registration due to discontinuation of his business.

However, registration was cancelled with retrospective effect from a date prior to

date of application for cancellation of registration.

Show Cause Notice stated that assessee failed to file returns for a continuous period of six months.

HELD : Registration cannot be cancelled with retrospective effect mechanically .

It can be cancelled only if proper officer deems it fit to do so. Such satisfaction could not be subjective but must be based on some objective criteria.

Merely because assessee had not filed returns for some period does not mean that assessee's registration is required to be cancelled with retrospective date also covering period when returns were filed and assessee was compliant.

Order of cancellation was to be modified to extent that same shall operate with effect from date when assessee first applied for cancellation of registration.