



**A.C. Bhuteria & Co.**  
Chartered Accountants

16, Strand Road, Diamond Heritage,  
Room No. H-703,  
Kolkata – 700001

Ph: 033-46002382/ 40032841  
Email id: [info@acbhuteria.com](mailto:info@acbhuteria.com)

## GST Digest

- Recent case laws

August 19, 2024



Where assessee, who had filed GST returns within time but with certain errors, should be permitted to amend GST returns filed if there was no loss to revenue due to said errors-Bombay HC

Where registration of assessee was cancelled with retrospective effect on ground that reply to show cause notice was not filed, in view of fact that Show Cause Notice was issued without specifying any date for personal hearing and impugned cancellation order also did not set out any reason for cancelling assessee's GST registration with retrospective effect, impugned order was to be set aside-Delhi HC

In view of the positive outcomes of the previous all-India drive against fake registration under GST, the GST policy wing of CBIC has come up with the second drive against fake registration. The prescribed period for the same is 16th August 2024 to 15th October 2024. The would aim at identifying the fake registration, prescribing the actions taken by proper officer in case of detection of fake registration such as blocking of ITC, initiation of demand and recovery proceedings etc[Instruction No. 02/2024-GST Dated 12.08.2024]



Where assessee failed to notice GST portal notices, assessment order quashed and remanded for fresh orders after opportunity to reply and be heard, subject to 10% tax deposit-Madras HC

Since, no error is found in impugned order passed by Appellate Authority, which is apparent on face of record, therefore, subject application for rectification of error, filed by appellant-assessee in terms of section 102 is rejected-AAAR Maharashtra

Where assessee had filed Reconciliation Statement (Form GSTR-9C) disclosing un-reconciled annual turnover, assessee only submitted copy of profit and loss account in two pages, authority in impugned order under section 74 of CGST Act rejected assessee's explanation by recording cogent reasons, assessee was to be directed to avail remedy of appeal-Madhya Pradesh 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 were held to be constitutionally valid by High Court; in appeal filed in Supreme Court against said order of High Court notice was to be issued to Central Government-Supreme Court of India

The Finance Ministry is expected to review the goods and services tax (GST) rates applied on digital news subscription, as per sources.

The Kerala GST Department issued Notification No. 3/2024-State Tax dated August 13, 2024 regarding the State Tax in the cases where the taxpayer already filed appeal in form APLo1 against DRCo3, the Proper Officers are enabled to file APL-03 manually against the same DRC-03 if online filing is technically not possible.

**1. Allahabad HC in the case of Eveready Industries India Ltd Vs State of U.P [WRIT TAX NO. 114 OF 2024 Dated 31.05.2024]**

Assessee contended that opportunity of personal hearing was not granted before passing order under Section 74 of GST Act despite specific request.

Revenue argued Section 74 does not mandate personal hearing.

HELD: Section 75 provides general provisions for determination of tax and sub-section (4) requires granting opportunity of hearing where requested in writing.

Word “personal” can be construed to have been intended before “hearing”.

Impugned order quashed. Matter remanded to proper officer to provide opportunity of personal hearing before passing fresh order. Writ petition allowed [Sections 74 and 75 of Central Goods and Services Tax Act, 2017/ Uttar Pradesh Goods and Services Tax Act, 2017].