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GST Digest

- Recent case laws

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Matter to be remanded since petitioner could not participate in assessment proceedings due to bonafide reasons-Karnataka HC

Where initially demand against assessee was dropped vide order in ASMT 12, and assessee being under impression that no further demand was due and payable, failed to notice subsequent notices resulting in passing of impugned order confirming demand, in peculiar circumstances of instant case, order confirming demand was to be set aside and matter was to be remanded-Madras HC

Where assessee disputed tax authorities claim of purchases, matter remanded for fresh consideration, directing revenue to provide opportunity for additional evidence, subject to assessee remitting part of disputed tax demand-Madras HC



Refund rejection order passed merely due to absence of Bank Realization Certificates to be set aside-Delhi HC

Where assessee erroneously reported higher ITC in GSTR-3B return and rectified it irregularly, matter remanded for reconsideration with opportunity to explain discrepancy-Madras HC

Where assessee's registration was cancelled retrospectively, assessee stopped carrying on its business, assessee's application for cancellation of registration was required to be allowed, proper officer was to be directed to reconsider assessee's application for cancellation of registration from date of application for cancellation-Delhi HC

GST registration cancellation requires specific grounds under Section 29(2) of UP GST Act; cannot be cancelled arbitrarily by terming firm "bogus" without opportunity to rebut adverse findings-Allahabad HC

HC dismissed writ petition against SCN & order uploaded under "additional notices" tab; directed to file appeal-Calcutta HC

Matter to be remanded as tax was imposed on differential turnover without providing reasonable opportunity to assessee-Madras HC

Where tax liability imposed on difference between auto-populated GSTR 2A and GSTR 3B returns, assessee asserted, outward supply value more than Rs. 6 crores and not Rs.1.2 crore, show cause notice uploaded in "View Additional Notices" tab on GST portal, assessee was unaware of proceedings, opportunity to be provided to assessee to contest tax demand, impugned order was to be set aside-Madras HC

Construction of roads and bridges for public use under Kerala State Transport Project to be taxed at 18% w.e.f 18.07.2022-Kerala AAR

Petitioner to be released on bail who was under custody for 61 days and investigation was not yet completed-Kerala HC

HC directs assessee to file proper application for restoration of registration as provided under Rule 23(1)-Allahabad HC

1. Delhi HC in the case of Shobha Rani Vs Commissioner of Delhi Goods and Services Tax[W.P. (C) NO. 10034 OF 2024/CM APPL. NO. 41035 OF 2024 Dated 23.07.2024]

Assessee's GST registration cancelled retrospectively from 26.10.2017 without specific show cause or opportunity to address retrospective cancellation.

HELD: Cancellation with retrospective effect without affording opportunity of personal hearing on that aspect is improper.

Impugned cancellation order set aside - Matter remanded to Proper Officer for fresh consideration after giving assessee opportunity to file reply and be heard - Writ Petition disposed of [Section 29(2) of Central Goods and Services Tax Act, 2017/ Delhi Goods and Services Tax Act, 2017].

2. Delhi HC in the case of Lakshman Pran Data Enterprises Vs Commissioner of Delhi Goods and Service Tax[W.P. (C) NO. 8175 OF 2024 Dated 10.07.2024]

Assessee challenged order demanding excess Input Tax Credit.

Revenue issued show cause notice and reminder notice but failed to provide date for personal hearing.

Impugned order passed without giving reasons for rejecting assessee's response.

HELD: Impugned order set aside for lack of reasoning and failure to provide personal hearing opportunity - Matter remanded to tax authorities for fresh consideration after affording assessee opportunity of personal hearing.

All rights and contentions of parties reserved - Writ petition disposed of [Sections 73 read with Section 75(4) of Central Goods and Services Tax Act, 2017/ Delhi Goods and Services Tax Act, 2017].