



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

GST Digest

- Recent case laws

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The GSTN has issued an advisory to inform that from 1st April 2025, taxpayers with an AATO of 10 crores and above would not be allowed to report e-Invoices older than 30 days from the date of reporting on IRP portals. This restriction would apply to all document types (Invoices/Credit Notes/Debit Notes) for which an IRN is to be generated-GST News dated 05.11.2024

The GSTN has issued an advisory to inform that it has developed the new Form GST DRC-03A on GST portal which is available now to adjust the paid amount through DRC-03 against the corresponding demand order. Therefore, it is advised to the taxpayers to use the DRC-03A form to link the payment made vide DRC-03 with the demand order-GST News dated 05.11.2024

Registration suspension for non-existence at declared business place permitted opportunity to furnish proof of functioning within one week with direction for passing order after hearing-Delhi HC



Where applicant unable to submit online application for GST Concession Certificate due to website errors, authorities directed to resolve issue or accept and process paper application-Delhi HC

Where assessee filed contempt petition regarding cancellation of GST registration, petition was dismissed as premature since four week's time granted vide order dated 28.08.2024 was yet to expire-Delhi HC

Application for GST registration cancellation due to business discontinuation cannot be withheld for pending assessment as cancellation does not absolve tax, interest, penalty liabilities or statutory non-compliance consequences-Delhi HC

The total gross GST revenue collected amounted to ₹1,87,346 crores, representing an 8.9% growth compared to the ₹1,72,003 crores collected in October 2023. This growth trend has continued, with the year-to-date (YTD) collections reaching ₹12,74,442 crores, which is a 9.4% increase from ₹11,64,511 crores during the same period last year.

Cancellation of GST registration order containing contradictory statements about assessee's reply to show cause notice quashed for lack of application of mind; matter remanded for fresh consideration after allowing assessee to file reply and granting hearing opportunity-Allahabad HC

The GSTN has issued an advisory for the applicants applying for new registration application and selecting the category of 'Other Territory' pertaining to the continental shelf and exclusive economic zone contiguous to the eastern and western coast of India in the tab of State/UT in Part-A of GST registration form-GSTN News Dated 07.11.2024

Where no opportunity of personal hearing was provided before passing order due to failure of communication between consultant and assessee, order set aside and matter remanded for fresh consideration after providing hearing opportunity, subject to payment of 10% disputed tax-Madras HC

1. Gujarat HC in the case of Genus Power Infrastructures Ltd. Vs Assistant Commissioner of State Tax[R/SPECIAL CIVIL APPLICATION NO. 13121 of 2024 Dated 27.09.2024]

Revenue issued summary order in Form GST DRC-07 and initiated recovery proceedings. Assessee contended no detailed order was made available.

Revenue admitted upon verification that no detailed order under Section 73 or 74 existed on record for which summary order was uploaded.

HELD: Summary order without accompanying detailed assessment order under Section 73 or 74 of GST Act is void ab-initio.

Impugned summary order quashed - Assessee allowed to take consequential action for refund of amount paid under protest - Petition allowed [Sections 73 read with Section 74 of Central Goods and Services Tax Act, 2017/Gujarat Goods and Services Tax Act, 2017].

2. Delhi HC in the case of Saluja Electronics Vs Commissioner of CGST and Central Excise Delhi East Commissionerate[W.P.(C) 11725 of 2024 Dated 03.09.2024]

Assessee's GST registration cancelled retrospectively from 07.07.2017 - Show cause notice only mentioned "Others" as ground for proposed cancellation. Cancellation order cited securing registration by fake documents, reason not mentioned in show cause notice.

HELD: Show cause notice not intelligible as it failed to specify reason for proposed cancellation. Purpose of show cause notice to enable noticee to respond to allegations not met. Cancellation order passed in violation of principles of natural justice. Impugned show cause notice and cancellation order set aside.

Assessee's GST registration directed to be restored forthwith. Revenue not precluded from commencing fresh proceedings if warranted, in accordance with law. Writ Petition disposed of [Sections 29 read with Section 107 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017].