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GST Digest

- Recent case laws

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GST Newsletter



Penalty to be reduced to Rs. 25,000 for late e-way bill generation due to technical glitches on portal with no intention to evade tax-Gujarat HC

Where Assistant Commissioner rejected refund application filed by assessee as time-barred, defying Joint Commissioner's appellate order to decide it on merits, said insubordination undermines CGST hierarchy and creates administrative chaos, therefore order rejecting refund application was to be set aside-Punjab and Haryana HC

Despite directions issued in Aggrawal Dyeing & Printing vs. State of Gujarat reported in (2022) 137 taxmann.com 332 (Guj.) that authority concerned should pass an appropriate order containing all necessary details and information in a physical form and forward same to dealer, order of cancellation of registration was passed against assessee without assigning any reason for cancellation, thus same was to be to be quashed and matter was remanded back-Gujarat HC



Show cause notices under GST law cannot be challenged through writ petition when alternate remedy of responding to notice and presenting claims before authorities is available-Kerala HC

Applicant, director of company, was arrested for allegations that he collected GST, but did not deposit, applicant submitted that he was falsely implicated in offence, had already deposited Rs. 60 lakhs and was ready to deposit 10% of alleged amount, nothing was to be recovered from applicant, conclusion of trial was to take time, applicant was to be released on regular bail subject to conditions-Gujarat HC

CBIC notifies districts forming the jurisdiction of the State Benches of the Goods and Services Tax Appellate Tribunal-Notification No S.O. 5063(E) Dated 26th November 2024

Where in Mahaveer Trading Company vs. Deputy Commissioner State Tax and another, adjudication order was set aside on ground that no personal hearing was offered to petitioner - assessee and factual matrix of present case was very similar to one in aforesaid case, therefore, following aforesaid judgment, impugned adjudication order under section 73 was to be set aside and quashed-Allahabad HC

Where assessee was unable to access GSTIN portal and, hence, could not participate in adjudication proceedings as assessee was not adapted to e-mechanism after introduction of GST, one final opportunity was to be granted to assessee to put forth their objections before Adjudicating Authority-Madras HC

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Where maximum period of attachment as provided under section 83 had come to an end, bank should be directed to allow petitioner to operate its bank account if there was no attachment of said amount in another proceedings-Rajasthan HC

HC upheld penalty for transporting goods without proper docs despite cancellation of registration in effect-Kerala HC

1. Karnataka HC in the case of Royal Steel Vs State of Karnataka[WRIT PETITION NO. 23482 OF 2024 (T-RES) Dated 01.10.2024]

Electronic credit ledger of petitioner-assessee was blocked, by invoking rule 86A.

Assessee contended that before passing impugned order, pre-decisional hearing was not provided to assessee nor does impugned order contain any reason to believe as to why it was necessary to block electronic credit ledger.

HELD : No pre-decisional hearing was provided/granted by respondents before passing impugned order.

Impugned order blocking electronic credit ledger of petitioner does not contain independent or cogent reasons to believe except by placing reliance upon reports of Enforcement authority which is impermissible in law, since same is on borrowed satisfaction - Impugned order was to be quashed [Section 83 of Central Goods and Services Tax Act, 2017/Karnataka Goods and Services Tax Act, 2017/Rule 86A of Central Goods and Services Tax Rules, 2017/Karnataka Goods and Services Tax Rules, 2017].

2. Allahabad HC in the case of A.N.Enterprises Vs Additional Commissioner[WRIT TAX No. - 366 of 2021 Dated 19.11.2024]

Assessee in normal course of business sold aluminum cable. During transit on its onward journey, goods were intercepted and on physical verification, it was alleged that instead of aluminum cable, PVC Aluminum mixed cable (Feeder Cable) was found.

On said pretext, goods were seized and proceedings under section 129 were initiated - On appeal, impugned order was passed on grounds that goods in question were undervalued.

On Writ - HELD : On perusal, it showed that goods in question were accompanying e-way bill, GR, tax invoices etc. and in HSN Code 8544 were specifically mentioned. There was no difference in HSN code and quantity as well as tax leviable on goods in question. Commissioner, Commercial Tax, UP by way of Circular No. 229/1819009, Dated 9-5-2018 had specifically stated that no goods shall be detained on ground of under valuation - Once this fact was not disputed that HSN Code and rate of tax was similar, no adverse inference could be drawn - Impugned order was to be set aside [Section 129 of Central Goods and Services Tax Act, 2017/Uttar Pradesh Goods and Services Tax Act, 2017]