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GST Digest

- Recent case laws

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Where show cause notice was issued to assessee through e-mode pursuant to cancellation of its registration and no physical notice was issued and thereafter impugned adjudication order was passed, since assessee was not obligated to visit GST portal after cancellation of registration, impugned order was passed in violation of natural justice-Allahabad HC

Absence of signature of AO on assessment order passed under GST would render it invalid-Andhra Pradesh HC

Order under Section 73 of GST Act passed without granting opportunity of hearing violates principles of natural justice, warranting remand for fresh consideration after proper hearing-Allahabad HC



Where petitioner was issued a Summary SCN (Form GST DRC-01) without a proper SCN or proper officer authentication under Rule 26(3A), and merely attaching a tax determination statement without stating reasons failed to meet legal requirements, impugned summary order was set aside for denying petitioner a requested personal hearing in Form GST DRC-06-Gauhati HC

Where applicant, director of a company, was arrested for offence under sections 132(1)(c), 137(1), and 137(2) of GST Act, punishable under section 132(1)(i) of CGST Act, investigation completed, commencement of trial was to take time, offence was punishable upto 5 years only, undertaking filed for payment Rs. 2.00 crores, nothing was to be discovered or recovered, applicant was to be released on successive regular bail with conditions-Gujarat HC

GST registration to be restored since cancellation was merely due to absence of person at address during inspection-Punjab and Haryana HC

Assessee was directed to deposit entire outstanding dues for revocation of GST registration cancellation-Uttarakhand HC

Limitation period for tax refund on zero-rated supply starts from vessel departure date not from the end of tax period-Andhra Pradesh HC

SC stays High Court's decision which allowed condonation of delay in filing appeal under GST beyond prescribed period-Supreme Court of India

Matter was remanded as order was passed without considering the reconciliation report-Madras HC

Order to be set aside as amount of demand exceeded the amount proposed in SCN-Madras HC

The GSTN has issued an update to inform that if taxpayers choose not to authenticate via Aadhaar, they must visit the designated GST Suvidha Kendra (GSK) for photo capturing and document verification. It is also informed that applicants must adhere to the steps as per Rule 8 of the CGST Rules, 2017. If taxpayers are opting for Aadhaar authentication, they should first visit the GSK for biometric authentication and photo capturing, followed by the Primary Authorized Signatory (PAS)- GST Advisory on 12.02.2025.

1. **Gujarat HC in the case of Rajesh Bachchalal Goswami Vs Ranjanben Yogeshkumar Vimawala Commercial Tax Officer[R/SPECIAL CIVIL APPLICATION NO. 16802 of 2024 Dated 17.01.2025]**

Assessee had challenged order of cancellation of registration on ground of not providing an opportunity of hearing and without assigning any reason for cancellation. Appellate Authority had upheld order of cancellation and assessee's appeal under section 107 of CGST Act was dismissed on ground of limitation.

HELD: Appellate authority had dismissed appeal of assessee against cancellation order, thus respondent authorities would not be able to exercise revisional power under section 108 of CGST Act. Therefore, impugned order passed by appellate authority as well as order of cancellation of registration were to be set aside - However, registration of assessee was to be suspended till show-cause notice was decided by Assessing Officer as per directions of court in instant petition [Section 107 of Central Goods and Services Tax Act, 2017/Gujarat Goods and Services Tax Act, 2017].

2. **Delhi HC in the case of Grand Auto Capital Vs Commissioner of Delhi Goods and Service Tax[W.P.(C) No.242 of 2025 Dated 10.01.2025]**

Petitioner challenged order dated 27-07-2024, which cancelled its Goods and Services Tax (GST) registration with retrospective effect from 16-05-2024. Cancellation proceedings originated from a Show Cause Notice (SCN) dated 28 March 2023. SCN did not indicate any intent or disclosure regarding retrospective cancellation.

HELD: In absence of reasons in original SCN in support of a proposed retrospective cancellation as well as a failure to place petitioner on prior notice of such an intent clearly invalidates impugned action. Thus, impugned cancellation order was to be quashed [Section 29 of Central Goods And Services Tax Act, 2017/Delhi Goods And Services Tax Act, 2017].