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## GST Digest

- Recent case laws

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Where assessee accused of criminal breach of trust and forgery involving misappropriation of Rs.19,00,000/- in government scheme funds, anticipatory bail rejected considering serious nature of allegations and requirement for custodial interrogation-Jharkhand HC

Petitioner, engaged in works contracts for the government, faced GST assessment for short tax payments from 2017–2023 and said notices and orders were uploaded on GST portal, which the petitioner claimed to be unaware of, such service valid under Section 169(1)(d) of the CGST Act, however, by mutual consent of petitioner and revenue, impugned order was set aside, allowing petitioner to pay 25% of the disputed tax and respond to notice-Madras HC

Order to be set aside as refund rejection relied on extraneous material not forming part of SCN-Patna HC



Condonation of delay in filing returns to be permitted as authority had five years to complete best judgment assessment-Madras HC

Where refund of IGST paid on exports for period 1-7-2017 to 30-4-2018 was sanctioned, in compliance of High Court order, application filed by assessee was processed manually, but manual sanction of IGST refund was not done because of certain technical problems on GST Portal, respondent authorities were to be directed to process refund of assessee manually-Bombay HC

Where assessee claimed lack of service of show cause notice uploaded on GST portal, assessment order set aside subject to payment of 25% of disputed tax, with assessee granted opportunity to submit objections and bank attachment directed to be released upon compliance-Madras HC

Where assessee's goods were confiscated during transportation by assessee to seller, assessee questioned invoking of section 130 of CGST Act as assessee had provided complete details of purchase of goods alongwith Tax Invoice and E-way bills, case was to be heard with Special Civil Application No.8353 of 202, respondent-authority was to be directed to release conveyance and goods in question on deposit of Rs. 5 Lakh by assessee-Gujarat HC

Where GST is paid by suppliers on zero-rated supplies to SEZ units, SEZ units are entitled to claim refund of such tax, subject to furnishing disclaimers from suppliers confirming they haven't claimed refund of same tax-Madras HC

Assignment of leasehold rights in land is classifiable under SAC 999792 and taxable at 18% under GST : AAR Maharashtra

Assessee was allowed to file reply to SCN as failure to file reply to draft Audit Report within stipulated time did not forfeit right to submit a reply-Madras HC

No violation of principles of natural justice if SCN was issued & assessee was informed about date of personal hearing-Patna HC

1. **Madras HC in the case of TvI.Thiruvassagam Advertising Agency Vs Commissioner of CGST and Central Excise[W.P.(MD) No. 3349 of 2025 dated 06.02.2025]**

Assessee willing to file returns and pay taxes with interest and late fees - HELD: Consistent with precedent in TvI.Suguna Cutpiece Center v. The Appellate Deputy Commissioner (ST) (GST) [(2022) 99 GSIR 386], registration cancellation to be revoked subject to assessee filing all pending returns, paying taxes, interest and late fees, and complying with conditions regarding Input Tax Credit.

Writ petition disposed of accordingly [Section 29 of Central Goods and Services Tax Act, 2017/ Tamil Nadu Goods and Services Tax Act, 2017].