



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

May 26, 2025



Where intimation and show cause notice did not bear digital signature of issuing authority, they were to be treated as vitiated; merely because impugned order contained signature, same would not be sustainable-Jharkhand HC

Confiscation and penal proceedings under section 130 could initiate only after completion of process under section 129 e.g. issuance of notice, giving opportunity of hearing, ascertaining documents and tax for release goods-Andhra Pradesh HC

Where SCN was issued by department in 'additional notices and orders' tab instead of 'notices and orders' tab but assessee had not been diligent in checking portal, in view of assessee's plea that portal was not accessible at time of checking, assessee was to be permitted to file an appeal-Delhi HC



Department is directed to decide complaint on urgent basis as GST registration was fraudulently obtained using petitioner's PAN-Delhi HC

Order to be set aside as SCN was uploaded under Additional Notices Tab without proper communication to assessee-Delhi HC

For levy and collection of compensation tax for period prior to 26-7-2023, Ground Clearance of motor vehicles had to be considered in a laden condition; Notification No. 3/2023-CC (Rate) stipulating Ground Clearance in an un-laden condition is prospective with effect from 26-7-2023-Bombay HC

Where show cause notice was specific pertaining to discrepancies noticed and had provided opportunity to produce documents, non quantification of demand in show cause notice and ultimately raising demand while passing order, cannot be said to be in violation of provisions of Section 75(7) inasmuch as determination made subject to production of documents would always be treated as forming part of notice-Allahabad HC

Where assessee had failed to file reply to show cause notice and to attend personal hearing on three dates, order confirming demand of tax, interest and penalty should be challenged in appeal-Delhi HC

Where assessee filed writ petition against demand and penalty raised for issuing goods-less invoice, in view of fact that principles of natural justice were complied with during adjudication proceedings, writ petition could not to be entertained, however liberty was to be granted to assessee to avail remedy of appeal-Delhi HC

Where impugned order was passed against assessee determining liability to pay tax on transfer of development rights and assessee challenged same on ground that agreement was executed prior to GST regime, since assessee got right on property after completion i.e. 20-12-2018, and transfer of development rights was amenable to GST, impugned order could not be interfered with-Patna HC

1. Allahabad HC in the case of One Place Infrastructure Vs State of UP [WRIT TAX No. -1865 of 2024 Dated 02.05.2025]

Registration of assessee was cancelled on ground that previous quarters returns had not been filed. SCN was issued asking assessee to file reply. Assessee contended that neither name of proper officer was mentioned nor its description had been mentioned in said notice.

Further, it was alleged that impugned cancellation order had been passed without putting any proper notice or affording any opportunity of hearing to assessee which was in violation of principles of natural justice.

HELD : Quasi judicial order which had an adverse effect on right of assessee to run business as guaranteed under article 19 of Constitution of India, same had been done without any application of mind which was neither intent of GST Act nor could it be held to be in compliance of mandate of article 14 of Constitution of India. Further, impugned order which affected right of assessee and had devoid of any reason, could be challenged before instant Court. Therefore, impugned order was to be set aside [Section 29 of Central Goods and Services Tax Act, 2017/ Uttar Pradesh Goods and Services Tax Act, 2017 - Article 14, read with article 19, of Constitution of India].

2. Delhi HC in the case of DHL Express India (P.) Ltd Vs Goods and Services Tax Council [W.P.(C) No. 9753 OF 2024/CM APPL. No. 40001 OF 2024 Dated 05.05.2025]

Assessee was issued audit notice, show cause notice and an order was passed thereafter. Assessee challenged same on ground that requisite conditions of audit under section 66 were not satisfied. Assessee submitted that repeated emails were written to department, but same were not considered and even proper hearing was not granted.

HELD: Upon considering totality of circumstances and facts, it was noted that assessee was not provided a proper hearing to present its case no merits. Assessee should be given another opportunity to be heard. Accordingly, matter was to be re-adjudicated on merits after hearing assessee [Section 66 of Central Goods and Services Tax Act, 2017/ Delhi Goods and Services Tax Act, 2017].