

DIRECTORATE OF TRAINING,
EXCISE AND TAXATION DEPARTMENT,
PUNJAB, PATIALA

GST UPDATE

(Nov 2024)

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Notification No. S.O. 5063(E)	Amendments in Territorial Jurisdiction of State Benches of GSTAT notified
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Notification Central Tax Page No- 10 to 47**Due Date for GSTR-3B Extended for Maharashtra, Jharkhand**

The Ministry of Finance, through Notification No. 26/2024–Central Tax dated November 18, 2024, has extended the due date for filing GSTR-3B returns for October 2024. This extension applies to registered persons whose principal place of business is in the states of Maharashtra and Jharkhand. The revised due date for these taxpayers is now November 21, 2024. The notification, issued under the powers conferred by Section 39(6) of the Central Goods and Services Tax Act, 2017, follows the recommendations of the GST Council. This measure is aimed at facilitating compliance with Section 39(1) of the Act, read with Rule 61(1)(i) of the Central Goods and Services Tax Rules, 2017. Queries related to this notification may be directed to the CBIC as per the details provided in the official document.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****Notification No. 26/2024–Central Tax | Dated: 18th November, 2024**

G.S.R. 713(E).—In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in FORM GSTR-3B for the month of October, 2024 till the twenty-first day of November, 2024, for the registered persons whose principal place of business is in the state of Maharashtra and Jharkhand and are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

[F. No CBIC-20001/8/2024-GST]**RAGHVENDRA PAL SINGH,****Director**

Powers of Additional/Joint Commissioners amended for GST Intelligence Notices

The Central Board of Indirect Taxes and Customs (CBIC) issued Notification No. 27/2024-Central Tax on 25th November 2024, amending the Central Goods and Services Tax (CGST) Act, 2017. This notification revises Table V of the earlier Notification No. 02/2017-Central Tax, dated 19th June 2017. The updated table outlines the jurisdiction and powers of Principal Commissioners and Commissioners of Central Tax across India. It specifies their authority to pass orders or decisions on notices issued by officers of the Directorate General of Goods and Services Tax Intelligence under

various sections of the CGST Act, including sections 67, 73, 74, 76, 122, 125, 127, 129, and 130. The changes apply to multiple regions, including Ahmedabad South, Bengaluru East, Delhi North, Jaipur, Kolkata North, and others. The notification will take effect from 1st December 2024. This amendment aligns with the government's effort to streamline GST administration and improve decision-making authority across jurisdictions. Additional details are available in the Gazette of India.

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)****Notification No. 27/2024-Central Tax | Dated: 25th November, 2024**

G.S.R. 729(E).—In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) notification No. 02/2017-Central Tax, dated the 19th June, 2017 published in the Gazette of India,

Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely:-

2. This notification shall come into effect from 1st day of December, 2024.

[F. No. CBIC-20016/2/2022-GST]

RAUSHAN KUMAR,

Under Secy.

Note: The principal notification No. 02/2017- Central Tax, dated the 19th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017 and last amended vide Notification No. 02/2022 – Central Tax, dated the 11th March, 2022 published in the Gazette of India,

Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 193(E), dated the 11th March, 2022.

CBIC Appoints GST Adjudicating Officers for SCNS issued by DGGI

CBIC appoints common adjudicating authorities for Show cause notices issued by DGGI vide Notification No. 28/2024–Central Tax | Dated: 27th November, 2024. The Central Board of Indirect Taxes and Customs (CBIC) issued Notification No. 28/2024–Central Tax, dated November 27, 2024, under the Central and Integrated Goods and Services Tax Acts of 2017. The notification appoints specific officers to adjudicate show cause notices issued by the Directorate General of GST Intelligence (DGGI) under sections 73, 74, 122, 125, and 127 of the CGST Act, 2017. This notification details the designated adjudicating

authorities responsible for each notice, addressing cases involving various businesses and their respective addresses across India. Notices, issued between September 2 and September 15, 2023, pertain to alleged non-compliance or violations under the GST framework. Adjudicating authorities include Joint Commissioners or Additional Commissioners from respective CGST and Central Excise Commissionerates. This step ensures clarity and structured handling of tax-related disputes.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 28/2024–Central Tax | Dated: 27th November, 2024

S.O. 5091(E).— In exercise of the powers conferred by section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central

Board of Indirect Taxes and Customs, hereby appoint officers mentioned in column (4) of the Table below for passing an order or decision in respect of notices mentioned in column (3) of the said Table, issued to the noticees mentioned in column (2) of the said Table, by the officers of Directorate General of Goods and Services Tax Intelligence under sections 73, 74, 122, 125 and 127 of Central Goods and Services Tax Act 2017, namely:

[F. No. CBIC-20010/22/2024-GST]

RAUSHAN KUMAR,

Under Secy.

Extension of GSTR-3B Filing Due Date for Manipur: October 2024

CBIC extends the due date for furnishing FORM GSTR-3B for the month of October, 2024 for registered persons whose principal place of business is in the State of Manipur vide Notification No. 29/2024–Central Tax | Dated: 27th November, 2024. The Central Board of Indirect Taxes and Customs (CBIC) issued Notification No. 29/2024–Central Tax on November 27, 2024, extending the deadline for filing FORM

GSTR-3B for October 2024. The extension applies to registered taxpayers in Manipur whose principal place of business is within the state. As per this notification, the new due date for these taxpayers is November 30, 2024, instead of the earlier stipulated timeline. This decision, made under Section 39(6) of the Central Goods and Services Tax Act, 2017, is based on recommendations from the GST Council. The notification is effective retrospectively from November 20, 2024. Taxpayers in Manipur are required to furnish the return as per Section 39(1) of the CGST Act, read with Rule 61(1)(i) of the CGST Rules, 2017. This move is likely aimed at accommodating taxpayers in the region facing specific challenges.

MINISTRY OF FINANCE

(Department Of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 29/2024-Central Tax | Dated: 27th November, 2024

G.S.R.735(E).—In exercise of the powers conferred by sub-section (6)

of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in FORM GSTR-3B for the month of October, 2024 till the thirtieth day of November, 2024, for the registered persons whose principal place of business is in the State of Manipur and are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017. 2. This notification shall be deemed to have come into force with effect from the 20th day of November, 2024.

[F. No. CBIC-20001/9/2024RAUSHAN KUMAR,

Under Secy

PART III
GOVERNMENT OF PUNJAB
 DEPARTMENT OF EXCISE AND TAXATION
 (EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. G.S.R. 57/P.A.5/2017/S.164/Amd.(72)/2024.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Sixth Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on and with effect from the 8th day of October, 2024.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 36, in sub-rule (3), after the words “suppression of facts”, the words and figures “under section 74” shall be inserted.

3. In the said rules, in rule 46, with effect from 1st day of November, 2024,—

(a) after clause (s), the second proviso shall be omitted;

(b) in the third proviso, for the words “Provided also that in the case of”, the words “Provided further that in the case of” shall be substituted;

4. In the said rules, after rule 47, the following rule shall be inserted with effect from the 1st day of November, 2024, namely:-

“47A. Time limit for issuing tax invoice in cases where recipient is required to issue invoice.— Notwithstanding anything contained in rule 47, where an invoice referred to in rule 46 is required to be issued under clause (f) of sub-section (3) of section 31 by a registered person, who is liable to pay tax under sub-section (3) or sub-section (4) of section 9, he shall issue the said invoice within a period of thirty days from the date of receipt of the said supply of goods or services, or both, as the case may be.”.

5. In the said rules, in rule 66, in sub-rule (1), after the word, letters and figure “FORM GSTR-7”, the words “, on or before the tenth day of the month succeeding the calendar month,” shall be inserted with effect from the 1st day of November, 2024.

6. In the said rules, in rule 86, in sub-rule (4B), in clause (b), the words, brackets and figures “in contravention of sub-rule (10) of rule 96,” shall be omitted.

7. In the said rules, in rule 88B, in sub-rule (1), after the word and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted with effect from the 1st day of November, 2024.

8. In the said rules, in rule 88D, in sub-rule (3), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted with effect from the 1st day of November, 2024.

9. In the said rules, in rule 89,—

(a) in sub-rule (4),—

- (i) in clause (B), the words, brackets, figures and letters “other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both” shall be omitted;
- (ii) in clause (C), the words, brackets, figures and letters “, other than the turnover of supplies in respect of which refund is claimed under sub- rules (4A) or (4B) or both” shall be omitted;
- (iii) in clause (E), for the long line beginning with the word “excluding” and ending with the words “during the relevant period”, the words “excluding the value of exempt supplies other than zero-rated supplies during the relevant period” shall be substituted;

(b) sub-rules (4A) and (4B) shall be omitted;

(c) in sub-rule (5), in the *Explanation*, in clause (a), the words, brackets, figures and letters “ other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both” shall be omitted.

10. In the said rules, in rule 96, sub-rule (10) shall be omitted.

11. In the said rules, in rule 96B, in sub-rule (1), for the words and figures “section 73 or 74” the words, figures and letters “section 73 or section 74 or section 74A” shall be substituted with effect from the 1st day of November, 2024.

12. In the said rules, in rule 121, for the words and figures “proceedings under section 73 or, as the case may be, section 74”, the words, figures and letter “proceedings under section 73 or section 74 or section 74A, as the case may be,” shall be substituted with effect from 1st day of November, 2024.

13. In the said rules, in rule 142 with effect from the 1st day of November, 2024,—

(a) in sub-rule (1),—

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- (i) in clause (a), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted;
 - (ii) in clause (b), after the words and figures “of section 74”, the words, brackets, figures and letter “or sub-section (3) of section 74A” shall be inserted;
- (b) in sub-rule(1A), after the words and figures “of section 74”, the words, brackets, figures and letter “or sub-section (1) of section 74A” shall be inserted;
 - (c) in sub-rule (2), for the words, brackets and figures “or, as the case may be, tax, interest and penalty in accordance with the provisions of subsection (5) of section 74”, the words, brackets, figures and letters “or clause (i) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty in accordance with the provisions of subsection (5) of section 74 or clause (i) of sub-section (9) of section 74A” shall be substituted;
 - (d) in sub-rule (2B), after the words and figures “or section 74”, the words, figures and letter “or section 74A” shall be inserted;
 - (e) for sub-rule (3), the following sub-rule shall be substituted, namely: —
“(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or under clause (ii) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74 or under clause (ii) of sub-section (9) of section 74A, as the case may be, within the period specified therein, or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within seven days of the notice issued under sub-section (3) of that Section but before the issuance of order under the said sub-section (3), he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an intimation in FORM GST DRC-05 concluding the proceedings in respect of the said notice.”;
 - (f) in sub-rule (4), after the words and figures “of section 74”, the words, brackets, figures and letters “or sub-section (6) of section 74A” shall be inserted.
 - (g) in sub-rule (5), after the words and figures “or section 74”, the words, figure and letters “or section 74A” shall be inserted.

14. In the said rules, after rule 163, the following rule shall be inserted with effect from the 1st day of November, 2024, namely: -

“164. Procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73.— (1) Any person who is eligible for waiver of interest, or penalty, or both in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of section 128A, may file an application electronically in **FORM GST SPL-01** on the common portal, providing the details of the said notice or the

statement, as the case may be, along with the details of the payments made in **FORM GST DRC-03** towards the tax demanded.

- (2) Any person who is eligible for waiver of interest, or penalty, or both, in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A, may file an application electronically in **FORM GST SPL 02** on the common portal, providing the details of the said order, along with the details of the payments made towards the tax demanded:

Provided that the payment towards such tax demanded shall be made only by crediting the amount in the electronic liability register against the debit entry created by the said order:

Provided further that if the payment towards such tax demanded has been made through **FORM GST DRC-03**, an application in **FORM GST DRC-03A**, as prescribed in sub-rule (2B) of rule 142, shall be filed by the said person for credit of the said amount in the Electronic Liability Register against the debit entry created for the said demand, before filing the application in **FORM GST SPL 02**.

- (3) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially on account of erroneous refund and partially for other reasons, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.
- (4) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.
- (5) The amount payable under sub-rule (1) or sub-rule (2) shall be the amount that remains payable, after deducting the amount not payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be.
- (6) Any person who wishes to file an application under sub-rule (1) or sub-rule (2), may do so within a period of three months from the date notified under sub-section (1) of section 128A:

Provided that where an application in **FORM GST SPL-02** is to be filed in cases referred to in the first proviso to sub-section (1) of section 128A, the time limit for filing the said application shall be six months from the date of communication of the order of the proper officer redetermining such tax under section 73.

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- (7) The application under sub-rule (1) or sub-rule (2) shall be accompanied by documents evidencing withdrawal of appeal or writ petition, if any, filed before any Appellate Authority, or Tribunal or Court, as the case may be, to establish that the applicant is eligible for the waiver of interest or penalty or both, in terms of section 128A:

Provided that where the applicant has filed an application for withdrawal of an appeal or writ petition filed before the Appellate Authority or Appellate Tribunal or a court, as the case may be, but the order for withdrawal has not been issued by the concerned authority till the date of filing of the application under sub-rule (1) or sub-rule (2), the applicant shall upload the copy of such application or document filed for withdrawal of the said appeal or writ petition along with the application under sub-rule (1) or sub-rule (2), and shall upload the copy of the order for withdrawal of the said appeal or writ petition on the common portal, within one month of the issuance of the said order for withdrawal by the concerned authority.

- (8) Where the proper officer is of the view that the application made in **FORM GST SPL-01** or **FORM GST SPL-02** is liable to be rejected as not being eligible for waiver of interest, or penalty, or both, as per section 128A, he shall issue a notice on the common portal to the applicant in **FORM GST SPL-03** within three months from the date of receipt of the said application and shall also give the applicant an opportunity of being heard.
- (9) On receiving the notice under sub-rule (8), the applicant may file a reply to the said notice on the common portal in **FORM GST SPL-04**, within a period of one month from the date of receipt of the said notice.
- (10) If the proper officer is satisfied that the applicant is eligible for waiver of interest and penalty as per section 128A, he shall issue an order in **FORM GST SPL-05** on the common portal accepting the said application and concluding the proceedings under section 128A.
- (11) In cases where the order in **FORM GST SPL-05** is issued by the proper officer under sub-rule (10).–
- (a) in respect of an application filed in **FORM GST SPL-01** pertaining to a notice or statement referred to in clause (a) of sub-section (1) of section 128A, the summary of order in **FORM GST DRC-07** as per sub-rule (5) of rule 142 shall not be required to be issued by the proper officer, in respect of the said notice or statement;
 - (b) in respect of an application filed in **FORM GST SPL-02** pertaining to an order referred to in clause (b) or clause (c) of sub-section (1) of

section 128A, the liability created in the part II of Electronic Liability Register, shall be modified accordingly.

- (12) If the proper officer is not satisfied with the reply of the applicant, the proper officer shall issue an order in **FORM GST SPL-07** rejecting the said application.
- (13) (a) In cases where notice in **FORM GST SPL-03** has not been issued, the proper officer shall issue the order under sub-rule (10) within a period of three months from the date of receipt of the application in **FORM GST SPL-01** or **FORM GST SPL-02**, as the case may be.

(b) In cases where notice in **FORM GST SPL-03** has been issued, the proper officer shall issue the order in sub-rule (10) or sub-rule (12) within a period of three months from the date of receipt of reply of the applicant in **FORM GST SPL-04**, or within a period of four months from the date of issuance of notice in **FORM GST SPL-03** where no reply is received from the applicant.

Explanation.— For the purposes of this sub-rule, in cases referred to in the proviso to sub-rule (7), the time period from the date of filing of the application under sub-rule (1) or sub-rule (2) till the date of submission of the order for withdrawal of the appeal or the writ, as the case may be, shall not be included while calculating the time period under clause (a) or clause (b) of this sub-rule.

- (14) If no order is issued by the proper officer within the time limit specified in sub-rule (13), then the application in **FORM GST SPL-01** or **FORM GST SPL-02**, as the case may be, shall be deemed to be approved and the proceedings shall be deemed to be concluded.
- (15) (a) In cases where no appeal is filed against the order in **FORM GST SPL-07** within the time period specified in sub-section (1) of section 107, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn for filing the application in **FORM GST SPL-02** in accordance with sub-section (3) of section 128A, shall be restored.

(b) In cases where an appeal is filed against the order in **FORM GST SPL-07** for rejection of application for waiver of interest, or penalty, or both, if—

- (i) the appellate authority has held that the proper officer has wrongly rejected the application for waiver of interest, or penalty, or both, in **FORM GST SPL-07**, the said appellate authority shall pass an order in **FORM GST SPL-06** on the common portal accepting the said application and concluding the proceedings under section 128A; or

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- (ii) the appellate authority has held that the proper officer has rightly rejected the application for waiver of interest, or penalty, or both, in **FORM GST SPL-07**, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn for filing the application in **FORM GST SPL-02** in accordance with sub-section (3) of section 128A, shall be restored, subject to condition that the applicant files an undertaking electronically on the portal in **FORM GST SPL-08**, within a period of three months from the date of issuance of the order by the appellate authority in **FORM GST APL-04**, that he has neither filed nor intends to file any appeal against the said order of the Appellate Authority.
- (16) In cases where the taxpayer is required to pay an additional amount of tax liability as per the second proviso to sub-section (1) of section 128A, and such additional payment is not made within the time limit specified in the said proviso, the waiver of interest, or penalty, or both, under the said section as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, if any, shall become void.
- (17) In cases where the taxpayer is required to pay any amount of interest, or penalty, or both, in respect of any demand pertaining to erroneous refund or on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, and the details of such amount have been mentioned in FORM GST SPL-05 or FORM GST SPL-06, the applicant shall pay the said amount of interest, or penalty, or both, within a period of three months from the date of issuance of the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, and where the said amount is not paid within the said time period, the waiver of interest, or penalty, or both, under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void.

Explanation.— For the purposes of this rule, the proper officer for issuance of order under this rule,—

(a) in cases where the application for waiver of interest, or penalty, or both is made with respect to a notice or statement mentioned in clause (a) of sub-section (1) of section 128A, shall be the proper officer for issuance of order as per section 73; and

(b) in cases where the application for waiver of interest, or penalty, or both, is made with respect to an order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, shall be the proper officer referred to in section 79 of the Act.”.

15. In the said rules, for FORM GST REG-20, the following form shall be substituted, namely: -

“Form GST REG-20
[See rule 22(4)]

Reference No.- ZA260821000033A
Date: DD/MM/YYYY

To

<Taxpayer Name>
<Taxpayer Address>
GSTIN/ UIN: <GSTIN number>

Show Cause Notice No.: <SCN number>

Date: DD/MM/YYYY

Order for Dropping the Proceedings for Cancellation of Registration

This has reference to your reply filed vide ARN ----- dated in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

Or

This is in reference to Notice issued in REG-31 vide Reference Number <SCN number> dated DD/MM/YYYY for contravention of provisions of rule 10A of the Central Goods Services Tax Act, 2017 (12 of 2017).

Since you have furnished the valid details of bank account on the common portal in the system, the proceedings initiated for cancellation of registration are hereby dropped.

Or

This is in reference to Notice issued in REG-31 vide Reference Number <SCN number> dated DD/MM/YYYY, for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017 (12 of 2017). Since you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made payment of self-assessed tax, the proceedings initiated for cancellation of registration are hereby dropped.

Suspension of the registration stands revoked with effect from DD/MM/YYYY

Signature
< Name of the Officer>

Designation
Jurisdiction Place:
Date:”.

16. In the said rules, in FORM GST REG-31, after paragraph 6, the following shall be inserted, namely: -

“OR
SUSPENSION DUE TO VIOLATION OF RULE 10A

1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration, you have not furnished the valid details of bank account within thirty days from the date of grant of registration.
2. The discrepancies or anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.
3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.
4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.
5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time.
6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time.

OR

1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration. The information regarding bank account details furnished by you are not matching with the details available with bank.
2. These discrepancies or anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.

4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time.

6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time.

OR
SUSPENSION DUE TO VIOLATION OF RULE 21

1. It has been noticed that as per the provisions of clause (h) or clause (i) of rule 21, requiring you to file return under sub-section (1) of section 39, have not furnished for a continuous period of six months or for a continuous period of two quarters.

2. These discrepancies or anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21A.

4. Accordingly, you are requested to file return under sub-section (1) of section 39 on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you file the returns under sub-section (1) of section 39 on the common portal.

6. You may please note that your registration may be cancelled in case you fail to file returns under sub-section (1) of section 39 on the common portal within stipulated date or fail to furnish a reply within the stipulated time.”

17. In the said rules, in FORM GSTR-9, in the table, in Pt. III, in serial number 8, for serial number A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“A	ITC as per GSTR-2B (table 3 thereof)	<Auto>	<Auto>	<Auto>	<Auto>”.
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18. In the said rules, in FORM GST APL-01, with effect from the 1st day of November, 2024,—

(a) in entry number 15,—

- (i) in clause (a), in the Table, in the first column relating to “Particulars”, in item (b) relating to “pre-deposit”, for the brackets, letters, words and figures “(b) Pre- deposit(10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in respect of cess)”, the brackets, letters, words, and figures “(b) Pre- deposit(10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)” shall be substituted;
- (ii) in clause (b), in the opening portion, for the brackets, words, figures and letters “(pre-deposit 10% of disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in respect of cess)”, the brackets, words, figures and letters “(pre-deposit 10% of disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)” shall be substituted.

19. In the said rules, in FORM GST APL-05, with effect from the 1st day of November, 2024,—

(a) in entry number 14,—

- (i) in clause (a), in the Table, in the first column relating to “Particulars”, in item (b) relating to “pre-deposit”, for the brackets, letter, words and figures “(b) Pre- deposit(20% of disputed tax /cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)”, the brackets, letters, words and figures “(b) Pre- deposit(10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs.

40 crore in respect of IGST)” shall be substituted;

- (ii) in clause (b), for the opening portion, the following shall be substituted, namely: -

“(b) Details of payment of admitted amount and pre-deposit of 10% of the disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess and not exceeding Rs. 40 crore in respect of IGST.”.

20. In the said rules, in FORM GST INS-01, in paragraph (C), for the words and figures “section 179, 181, 191 and 418 of the Indian Penal Code”, the words, figures and brackets “section 214, 216, 227 and sub-section (3) of section 318 of the Bharatiya Nyaya Samhita, 2023 (45 of 2023)” shall be substituted.

21. In the said rules, in FORM GST DRC-01A, with effect from the 1st day of November, 2024, —

- (a) in the heading, after the figures and brackets “73(5)/74(5)”, the figures, letters, and brackets “/74A (8)/ 74A (9)” shall be inserted;

(b) in PART A, —

- (i) in the subject, after the words, figures and brackets “section 73(5)/section 74(5)”, the figures, letters and brackets “/74A (8)/ 74A(9)” shall be inserted;
- (ii) in the first paragraph, after the words, figures and brackets “under section 73(5) / 74(5)”, the figures, letters and brackets “/74A (8)/ 74A(9)” shall be inserted;
- (iii) after the fourth paragraph, the following shall be inserted, namely:

“OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by, failing which Show Cause Notice will be issued under sub-section (1) of section 74A read with clause (i) of sub-section (5) of the said section.

OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty in full by, failing which Show Cause Notice will be issued under sub-section (1) of Section 74A read with clause (ii) of sub-section (5) of the said section.”

(c) in PART B, in the first paragraph, after the words, figures and brackets “under section 73(5) / 74(5)”, the figures, letters and brackets “/74A (8)/ 74A (9)” shall be inserted.

22. In the said rules, after FORM SBY-06, the following forms shall be inserted with effect from the 1st day of November, 2024, namely: -

FORM GST SPL -08

[See rule 164(15)(b)(ii)]

Undertaking submitted under rule 164(15)(b)(ii)

Date:

Reference No:

1. Legal Name of the applicant.....
2. Address of applicant
3. *GSTIN of the applicant:*
4. Reference No of FORM GST SPL-02: dated
5. Reference No of FORM GST SPL-07: dated
6. Reference No of FORM GST APL-04 passed with reference to FORM GST SPL-07 specified at serial number 5 above: dated
7. Reference number of appeal filed originally but subsequently withdrawn dated

Subject: Undertaking submitted in respect of Rule 164(15)(b)(ii).

Sir/Madam,

I hereby undertake not to file an appeal against the order of the appellate authority bearing reference number dated, as specified at serial number 6 above, and accordingly I pray for restoration of my appeal filed *vide* reference number dated as specified at serial number 7 above.

I _____ hereby solemnly affirm and declare that the information given hereinabove are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[Signature of authorised signatory]
[Name of the of authorised signatory]
[Designation/Status]
[Date].”.

**KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.**

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 56/P.A.5/2017/S.128A/2024.- In exercise of the powers conferred by sub-section (1) of section 128A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby notifies the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:—

Table

Sl. No.	Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)
1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act.	Date ending on completion of six months from the date of issuance of the order by the proper officer redetermining tax under section 73 of the said Act.

2. This notification shall come into effect from the 1st day of November, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 57/P.A.5/2017/S.148/2024.- In exercise of the powers conferred under the section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (hereinafter referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:—

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in **Annexure A** of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically –

(i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and

(ii) in FORM GST APL-04, in cases where rectification of an order issued under

section 107 or section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

Annexure A

Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017)

1. Basic Details:

- (a) GSTIN:
- (b) Legal Name:
- (c) Trade Name, if any:
- (d) Order in respect of which rectification application has been filed:
 - (1) Order Reference Number:
 - (2) Order Date:

2. Details of demand confirmed in the said order:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

3. Out of the amount mentioned in the Table in serial number 2 above:

- (a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, which is now eligible as per sub-section (5) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (the said Act):

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	Total							

and/or

- (b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, other than that mentioned in (a) above, which is now eligible as per sub-section (6) of section 16 of the said Act:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

4 Declaration:

4. I undertake that, no appeal under section 107 or section 112 of the said Act is pending against the order against which this rectification application is filed.

5. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

5

Verification:

I (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void.

Signature of authorised signatory

Name/Designation

Email address

Mobile No.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 58/P.A.5/2017/S.128/2024.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, and in supersession of the notification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 106/P.A.5/2017/S.128/2021, dated the 6th September, 2021 published in the Punjab Government Gazette, dated the 24th September, 2021 except as respects things done or omitted to be done before such supersession, the Governor of Punjab, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of central tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 59/P.A.5/2017/S.23/2024.- In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.13/P.A.5/2017/S.23/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :-

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 60/P.A.5/2017/Ss.1 and 51/2024.- In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), hereafter in this notification referred to as the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.144/P.A.5/2017/Ss.1 and 51/2018, dated the 3rd September,2018, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 5th October,2018, namely:-

AMENDMENT

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted, -

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

(ii) for the third proviso, the following proviso shall be substituted, namely-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

2. This notification shall be deemed to have been come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 11th November, 2024

No.S.O. 71/P.A.9/2024/S.1/2024.- In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Amendment) Act, 2024 (Punjab Act No. 9 of 2024), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to appoint,—

- (a) the 27th day of September, 2024, as the date on which the provisions of sections 7,32,39 and 41 of the said Act shall be deemed to have come into force;
- (b) the 1st day of October, 2024, as the date on which the provisions of section 35 of the said Act shall be deemed to have come into force;
- (c) the 1st day of November, 2024, as the date on which the provisions of sections 3 to 6, 8, 10 to 31, 33 to 34, 36 to 37 and 40 of the said Act shall be deemed to have come into force; and
- (d) the 1st day of April, 2025, as the date on which the provisions of sections 2 and 9 of the said Act shall come into force.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 61/P.A.5/2017/Ss. 9 and 15/2024.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(a) after Schedule I -2.5%, in List 1, after serial number 232 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

-

“(233) Trastuzumab Deruxtecan
(234) Osimertinib
(235) Durvalumab”;

(b) in Schedule II -6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
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(c) in Schedule III-9%, -

(i) against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “ un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;

(ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles”;
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(d) in Schedule IV-14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“210A	9401 20 00	Seats of a kind used for motor vehicles”.
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2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 62/P.A.5/2017/S.9/2024.- In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.28 /P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June,2017, namely:-

AMENDMENT

In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“8.	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person”.

2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 63/P.A.5/2017/Ss.9,11,15,16 and 148/2024.- In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 17/P.A.5/2017/Ss.9,11,15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June,2017, namely:-

AMENDMENT

1. In the said notification, in the Table, against serial number 8,
 - (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation].”
 - (ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.
2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 64/P.A.5/2017/Ss.9,11,15 and 148/2024.- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 37/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June, 2017, namely:-

AMENDMENT

1. (i) In the said notification, in the Table, -

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil”

(B) after serial number 44 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)

“44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by – (a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section(1) of section 35 of the Income Tax Act, 1961.	Nil	Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service.”
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(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil ”

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
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“69	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by – (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.	Nil	Nil ”
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(E) against serial number 71, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

- (ii) in paragraph 2 of the said notification,
 - (A) in item (h), -
 - (a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.
 - (b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.
- (iii) This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
 DEPARTMENT OF EXCISE AND TAXATION
 (EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 65/P.A.5/2017/S.9/2024.- In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June, 2017, namely:-

AMENDMENT

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AB	Service by way of renting of any immovable property other than residential dwelling.	Any unregistered person	Any registered person.”

2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
EXCISE AND TAXATION-II BRANCH)
NOTIFICATION

The 22nd October, 2024

No. G.S.R. 56/P.A.5/2017/S.164/Amd(71)/2024.-In supersession of the Government of Punjab, Department of Excise and Taxation (Excise and Taxation-II Branch), Notification No. G.S.R. 81/P.A.5/2017/S.164/Amd.(66)/2023, dated the 23rd August, 2023 and in exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. Short title and commencement.-(1) These rules may be called the Punjab Goods and Services Tax (Fifth Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 11th day of September, 2024.

2. In the Punjab Goods and Services Tax Rules, 2017, in rule 8,-

(i) for sub-rule (4A), the following sub-rule shall be substituted, namely:-

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule(4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier:

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in

relation to the applicant as notified under sub-section (6C) of section 25 where

the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso:

Provided further that every application made under sub-rule

(4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after

- successful verification as laid down under this proviso.”; and
- (ii) in sub-rule (4B), with effect from the 26th day of December, 2022, for the words, “provisions of”, the words “proviso to” shall be substituted.

KRISHAN KUMAR,
Financial Commissioner (Taxation) to
Government of Punjab, Department of
Excise and Taxation.

Notification Page No-61 to 66

GSTAT Jurisdiction Notification Correction 2024

The Ministry of Finance (Department of Revenue) issued a corrigendum on 29th November 2024, addressing an error in its earlier notification (S.O. 5063(E)) dated 26th November 2024. The original notification detailed the districts forming the jurisdiction of the State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT). The corrigendum specifies a correction in serial number 21: under the Jaipur jurisdiction, "Alwar" has been replaced with "Ajmer" in column 4. This amendment ensures accurate district allocation within the GSTAT framework. The updated notification is effective immediately and was published in the Gazette of India.

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION New Delhi, the 29th November, 2024**

S.O. 5128(E).— In the notification of the Government of India, Ministry of Finance (Department of Revenue) published in the Gazette of India, Extra Ordinary, Part II, Section 3, sub-section (ii), dated 26th November 2024 vide S.O.5063(E), Dated 26th November 2024 regarding the amendment Notification for notifying the districts forming the jurisdiction of the State Benches of Goods and Services Tax Appellate Tribunal, the Ministry of Finance (Department of Revenue) hereby makes the following corrigendum as detailed below: “In the serial number 21 of column (1), against entry Jaipur in column (3), in the Sr. 1

of Column (4), for the word "Alwar", the word "Ajmer", shall be substituted."

[F. No. A-50050/99/2024-GSTAT-DOR]

VIKASH KUMAR,

Goods and Services Tax Notifications GSTAT Jurisdiction

Notification Correction 2024

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MINISTRY OF FINANCE
(Department of Revenue)

NOTIFICATION New Delhi, the 29th November, 2024

S.O. 5128(E).— In the notification of the Government of India, Ministry of Finance (Department of Revenue) published in the Gazette of India, Extra Ordinary, Part II, Section 3, sub-section (ii), dated 26th November 2024 vide S.O.5063(E), Dated 26th November 2024 regarding the amendment Notification for notifying the districts forming the jurisdiction of the State Benches of Goods and Services Tax Appellate Tribunal, the Ministry of Finance (Department of Revenue) hereby makes the following corrigendum as detailed below: “In the serial number 21 of column (1), against entry Jaipur in column (3), in the Sr. 1

of Column (4), for the word "Alwar", the word "Ajmer", shall be substituted."

[F. No. A-50050/99/2024-GSTAT-DOR]

VIKASH KUMAR,

JUDGEMENTS

GST appeal dismissal unfair since pre-deposit requirement already complied: Bombay HC

Case Law Details

Case Name : Delphi World Money Ltd Vs Union of India (Bombay High Court)

Appeal Number : Writ Petition (L) No. 28914 of 2024

Date of Judgement/Order : 11/11/2024

Related Assessment Year :

Courts : All High Courts Bombay High Court

Delphi World Money Ltd Vs Union of India (Bombay High Court)

Bombay High Court held that the system-generated provisional acknowledgement of the appeal shows that requisite pre-deposit has been made, thus dismissal of appeal for non-compliance with necessary pre-deposit required in Section 107(6) of the CGST Act not justified. Facts- This Petition is impugning an Order-in-Appeal dated 20.06.2024 passed by the Respondent No. 2. Vide the said Order-in-Appeal, the Petitioner's appeal was dismissed mainly alleging that the Petitioner has not submitted any valid proof regarding payment of the mandatory pre-deposit equal to 10% of the disputed amount as required u/s. 107(6) of the CGST Act, 2017 and that the Petitioner has not submitted any valid documents, such as Board Resolution, to

establish that he is the authorised signatory to sign the appeals under the Companies Act, 1956. Conclusion- Held that the system-generated provisional acknowledgement of the appeal, which is generated automatically by the Respondents' portal once an assessee files an appeal. This acknowledgement itself shows that the requisite pre-deposit has been made. Hence, we are satisfied that the Petitioner had complied with the necessary pre-deposit required in Section 107(6) of the CGST Act. Held that a screenshot/extract from the GSTN Portal clearly reflects that Mr. Deepak Kokate is duly authorised to sign the appeal documents. We are informed that to be registered on the GSTN portal as an authorized signatory, the person must submit the relevant board resolution or power of attorney authorizing him. If Respondent No.2 had taken a few seconds to check the GSTN portal,

he would have found that Mr. Deepak Kokate is duly authorised to sign the appeal documents.

JUDGEMENTS

Medical Condition Not a Valid Reason for 4-Year Delay in GST

Appeal: Kerala HC

Case Name : Baiju George Vs Commissioner of Goods And Service Taxes Department (Kerala High Court)

Appeal Number : WP(C) No. 33866 of 2024

Date of Judgement/Order : 19/11/2024

Related Assessment Year :

Baiju George Vs Commissioner of Goods And Service Taxes Department (Kerala High Court)

Kerala High Court held that inordinate delay of four years in filing of an appeal cannot be condoned based on the medical condition of the petitioner. Accordingly, relief not granted to the petitioner. Facts- The petitioner suffered certain orders under Section 62 of the CGST/SGST Acts. These assessment orders were all issued on 11.2.2020 and 12.2.2020. According to the petitioner, certain returns were filed later (after the period set out in Section 62) for the period in respect of the assessment orders were issued. It is the case of the petitioner that the petitioner was advised bed rest on account of a 'fatty liver' problem and therefore the petitioner could not file any appeal against the assessment orders in time and could file the appeal only in the month

of December 2023. The Appellate Authority dismissed the appeals filed by the petitioner finding that the appeals were time-barred. Conclusion- Held that the petitioner has not made out any ground for grant of relief in this writ petition. Admittedly, the petitioner filed appeals against assessment orders only in the month of February 2024 i.e., four years after the date on which the orders against which the appeal was sought to be filed had been issued. This Court cannot, normally, in the exercise of jurisdiction under Art. 226 of the Constitution of India extend the time limit for filing an appeal under Section 107 of the CGST/SGST Acts. Though Article 226 of the Constitution of India does not fix any period of limitation for the filing of a writ petition, it is settled law that a writ petition can be dismissed on the ground of inordinate delay in filing the writ petition. As already

observed the orders issued by the adjudicating authority were issued in the month of February 2020. This Writ Petition has been filed only in the year 2024. That is another reason to decline relief. The petitioner has failed to approach this Court within a reasonable time.

JUDGMENT

Retrospective cancellation of GST registration for non-filing of return not justified: Delhi HC

Case Law Details

Case Name : Akash Garments India Pvt Ltd Vs Union of India & Anr
(Delhi High Court)

Appeal Number : W.P.(C) 5892/2024

Date of Judgement/Order : 11/11/2024

Related Assessment Year :

Courts : All High Courts Delhi High Court

Akash Garments India Pvt Ltd Vs Union of India & Anr (Delhi High Court)

Delhi High Court held that cancellation of GST registration with retrospective effect merely because the taxpayer has not filed returns for some period not justified. Court directed to cancel registration from date of issuance of SCN. Facts- The petitioner is essentially aggrieved by the order cancelling its Goods and Services Tax registration with retrospective effect from 02 July 2017. The allegation which formed the basis for that notice was a purported failure on the part of the petitioner to furnish returns as required under Section 39 of the Act. The respondents had alleged that the petitioner had failed to furnish returns for a continuous period of six months. Conclusion- In the case

of Delhi Polymers vs Commissioner, Trade and Taxes & Anr. it is held that in terms of Section 29(2) of the Act, the proper officer may cancel the GST registration of a person from such date including any retrospective date, as he may deem fit if the circumstances set out in the said sub-section are satisfied. Registration cannot be cancelled with retrospective effect it can be cancelled only if the proper officer deems it fit to do so. Such satisfaction cannot be subjective but must be based on some objective criteria. Merely, because a taxpayer has not filed the returns for some period does not mean that the taxpayer's registration is required to be cancelled with retrospective date also covering the period when the returns were filed and the taxpayer was compliant. Held that in the absence of any indication in the SCN of the reasons which weighed upon the respondents to cancel registration

with retrospective effect, find ourselves unable to sustain the
impugned order.

JUDGMENT

**Appeal preferred after 1st April 2005 is maintainable u/s. 81 of Delhi
Value Added Tax**

Case Law Details

Case Name : Calcom Electronics Ltd Vs Commissioner Vat The Trade
And Tax Department (Delhi High Court)

Appeal Number : ST. Appl. 3/2023

Date of Judgement/Order : 06/11/2024

Related Assessment Year :

Courts : All High Courts Delhi High Court

Calcom Electronics Ltd Vs Commissioner Vat The Trade And Tax Department (Delhi High Court)

Delhi High Court held that appeal pertaining to period prior to 01 April 2005 is maintainable under Section 81 of the Delhi Value Added Tax Act, 2004 (DVAT) instead of section 45 of the Delhi Sales Tax Act, 1975 since appeal is preferred after 01 April 2005. Facts- In this batch of appeals, the respondents take a preliminary objection with respect to maintainability, asserting that the appeals would have to follow the procedure as contemplated under Section 45 of the Delhi Sales Tax Act, 1975, a statute which now stands repealed by virtue of the Delhi

Value Added Tax Act, 2004 and which came to be promulgated on 01 April 2005. Conclusion- All that Section 81 of the DVAT Act now prescribes is that such an appeal would be entertainable only if it involves a "substantial question of law" There is thus no fundamental alteration of the right that otherwise stood enshrined under the DST Act. As we view subsection (4) of Section 106, it becomes apparent that all that it essentially seeks to save is the right in respect of input or credit of inputs, tax exemption, deferment of tax or the imposition of penalties, interest or forfeiture or sums pertaining to any period prior to 01 April 2005. Held that we thus find ourselves unable to either construe or read that provision as mandating appeals preferred after 01 April 2005 being subject to the rigors of procedure which stood constructed in terms of Section 45 of the erstwhile enactment, namely,

the DST Act. The fact that some of the decisions noticed above omitted to advert to subsection (4) would not convince us to take a contrary view. Accordingly, and for all the aforesaid reasons, we negate the preliminary objection that stands raised. The appeals as instituted before this Court in accordance with Section 81 of the DVAT are, consequently, held to be maintainable.

