

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

**GST UPDATE**

**(April 2025)**

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**GIST of GST Notification**

<b>Circular's Notification No.</b>	<b>Subject</b>
Circular No. 10/2025-Kerala SGST	Kerala SGST: Pecuniary Limits under Section 74A for Proper Officers
Circular No. 9/2025-Kerala GST	Proper officer for various provisions under Kerala State GST Act, 2017

## **CIRCULARS PAGE NO 8 TO 20**

### **Kerala SGST: Pecuniary Limits under Section 74A for Proper Officers**

The Kerala State Goods and Services Tax Department issued Circular No. 10/2025, effective immediately, prescribing pecuniary limits for Proper Officers regarding the issuance of notices and adjudication orders under the newly inserted Section 74A of the SGST Act, CGST Act, and IGST Act. These limits, based on the aggregate amount of tax not paid/short paid/erroneously refunded or ITC wrongly

availed/utilized (excluding penalty/interest), range from up to two lakhs for Deputy/Assistant Tax Officers to no limit for Joint Commissioners. This circular amends Circular No. 06/2023 to include these limits for Section 74A.

**Government of Kerala**

**Office of the Commissioner of the State Goods and  
Services Tax Department,**

**Tax Towers, Karamana, Thiruvananthapuram — 695002**

**SGST Policy Division**

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File No. SGST/1954/2025-PLC6

**Circular No. 10/2025-Kerala SGST Date : 05-04-2025**

Sub: - SGSTD- Implementation of Section 74A of the SGST Act Pecuniary limit to the Proper Officers- instructions -issued- reg

Circular No.06/2023 dated 08.01.2023 of the Commissioner of State Taxes, Kerala

1. As per the Central Finance (No.2) Act 2024, a new section, Determination of tax not paid or short paid or erroneously refunded or input 207 tax credit wrongly

availed or utilised for any reason pertaining to Financial Year 2024-25 onwards; , was inserted in the Central Goods and Services Tax Act, 2017 after section 74 of the Act and the corresponding changes were made in the KSGST Act, 2017 through the sub-section (27) of Section 3 of the Kerala Taxation Laws (Amendment) Act 2024 (Act 28 of 2024).

2. To streamline the procedures with respect to adjudication under the Kerala State/Central Goods and Services Tax Act, 2017, and the Integrated Goods and Services Act, 2017, in exercise of the powers conferred under Section 168 of the Kerala State Goods and Services Tax Act, 2017 (hereinafter referred to as “KSGST

Act”), instructions were issued to the field formations by fixing pecuniary limit for the issuance of notices and for issuance of adjudication orders under sections 73 and 74 of the KSGST Act, CGST Act and corresponding provision of IGST Act.

3. It is now proposed to prescribe similar pecuniary limits for the issue of notices and adjudication orders under section 74A of the KS I, ST Act, CGST Act and corresponding provisions of IGST Act.

4. To assign the pecuniary limit with respect to adjudication under Section on 74A of the Act, Circular

No. 06/2023, dated 08/01/2023, referred above, stands amended as under.

5. In the circular,

- i. In para 1, after the TABLE-2, the following Table shall be inserted, namely,

TABLE-3

Pecuniary limits in respect of adjudication u/s 74A of the KSGST Act, 2017, CGST Act, 2017, and IGST Act, 2017.

Note:- For the purpose of calculation of the amount of monetary limit, the penalty or interest need not be reckoned.

ii. In para 4, after the figures, word and symbols “73(5) or 74(5)”, the words, symbols and figures “or 74A(8)(i) or 74A (9)(i)” shall be inserted.

6. This circular shall come into force at once

**AJIT PATIL I A S**  
**COMMISSIONER**

## **CIRCULARS PAGE NO 8 TO 20**

### **Proper officer for various provisions under Kerala State GST Act, 2017**

Office of the Commissioner of State Goods and Services Tax (SGST), Kerala, issued Circular No. 9/2025-Kerala GST dated 2nd April 2025, amending earlier circulars to assign responsibilities under a newly inserted provision of the Kerala SGST Act, 2017. This update refers to Section 74A, which was added following recommendations from the 53rd GST Council meeting. Section 74A pertains to the determination of tax not paid, short paid, erroneously

refunded, or input tax credit wrongly availed or utilised for any reason from the Financial Year 2024-25 onwards. The new section was incorporated through the Kerala Taxation Laws (Amendment) Act, 2024 (Act 28 of 2024). To operationalise this, the functions under Section 74A are now assigned to the proper officers of the SGST Department. Consequently, Circular No. 5/2023 dated 08/01/2023 is amended by inserting a new entry “5A. Section 74A” in Table-1 against Serial No. 5 in the list of provisions for which proper officers were already designated. This amendment comes into force immediately upon issue of this circular. The circular

was issued by Ajit Patil, I.A.S., Commissioner of State Tax, Kerala.

**Office of the Commissioner of the State Goods and  
Services Tax**

**Department, Tax Towers, Karamana,  
Thiruvananthapuram — 695002 SGST**

**Policy Division**

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File No. SGST/1786/2025-PLC2

**Circular No. 9/2025-Kerala GST Date : 02-04-2025**

**Subject: Proper officer for various provisions under the Kerala State Goods and Services Tax Act, 2017 — Amendments – Reg.**

Ref: Circular No. 5/2023 dated 08/01/2023, Circular 17/2023 dated 18/10/2023, and Circular No. 2/2024 dated 06/03/2024.

1. In exercise of the powers conferred by Clause (91) of section 2 read with sub-section (1) of Section 5 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as “the Act”) and subject to sub-section (2) of section 5 of the said Act, the Commissioner of State Tax assigned the various

functions under the Act to the officers of the State Goods and Services Tax Department vide the circular referred above.

2. Based on the recommendations of the 53rd GST Council meeting, a new section, 74A. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onwards., was inserted after section 74 of the Act, through the sub-section (27) of Section 3 of the Kerala Taxation Laws (Amendment) Act, 2024 (Act 28 of 2024). To assign the functions under Section 74A of the Act, the Circular No. 5/2023, dated

08/01/2023, stands amended as under.

3. In the circular No. 5/2023 (as amended) of the Commissioner of State Tax, in the TABLE-1,-

- i. In the third column against Si. No. 5,
  - a. After the entry “5.”, the following entry shall be inserted, namely,-  
“5A. Section 74A”

4. This circular shall come into force at once.

**AJIT PATIL I A S**  
**COMMISSIONER**

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Lawyers in Individual Practice Exempt from GST & Service Tax: Orissa HC**

#### Case Law Details

Case Name : Shivananda Ray Vs Principal  
Commissioner CGST and Central Excise. (Orissa High  
Court) Related Assessment Year :

Courts : All High Courts Orissa High Court

**Shivananda Ray Vs Principal Commissioner CGST  
and Central Excise (Orissa High Court)**

In the case of Shivananda Ray vs Principal Commissioner, CGST and Central Excise, the Orissa High Court addressed the validity of a service tax demand issued to a practicing advocate based in Bhubaneswar. The petitioner challenged a notice dated 15th April 2021, demanding service tax of ₹2,14,600 for the financial year 2015–16, followed by a recovery notice dated 28th January 2025, which included additional penalties and interest. The petitioner contended that, as an individual legal.

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Section 26E of SARFAESI Act and Section 34 of RDB Act will prevail over section 24 of TNGST Act**

#### Case Law Details

Case Name : Indian Bank Vs Commercial Tax Officer  
(Madras High Court)

Related Assessment Year :

Courts : All High Courts Madras High Court

Indian Bank Vs Commercial Tax Officer (Madras High Court) Madras High Court held that provisions of

Section 26E of the SARFAESI Act and Section 34 of the Recovery of Debts and Bankruptcy Act, 1993 (RDB Act) would prevail over the provisions of Section 24 of the Tamil Nadu General Sales Tax Act, 1959 (TNGST Act). Facts- The petitioner is a Nationalised Bank and had sanctioned secured overdraft facilities to the assessee and a loan to the assessee. On 14.08.1990, as a collateral, the assessee

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Cancellation of GST registration and rejection of revocation application upheld due to non-existence of business**

Case Law Details

Case Name : ED & F Man Commodities India Pvt. Ltd.

Vs Assistant Commissioner (Calcutta High Court)

Related Assessment Year :

Courts : All High Courts Calcutta High Court

ED & F Man Commodities India Pvt. Ltd. Vs Assistant Commissioner (Calcutta High Court) Calcutta High Court held that the cancellation of GST registration and rejection of revocation applications justified since premises were found to be non-existent. Accordingly, writ petition dismissed. Facts- The petitioner became a registered dealer under the West Bengal Goods and Services Tax Act, 2017, effective from July 1, 2017 and carried out business activities during F.Y. 2017-18, procuring 11,876 MT of sugar and selling the entire stock by March 2018. However,

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Post-GST Assam Agricultural Market Cess Illegal, Refund Denied Under Unjust Enrichment Doctrine**

Case Law Details

Case Name : Eastern Roller Flour Mills (P) Ltd. Vs  
State of Assam And 5 Ors. (Gauhati High Court)

Related Assessment Year :

Courts : All High Courts Guwahati High Court

**Eastern Roller Flour Mills (P) Ltd. Vs State of Assam And 5 Ors. (Gauhati High Court)**

In the case Eastern Roller Flour Mills (P) Ltd. vs State of Assam and Others, the Gauhati High Court addressed a group of writ petitions challenging the collection of cess under the Assam Agricultural Produce Market Act, 1972 following the implementation of the GST regime. The petitioners argued that the collection of such cess by the respondent authorities was unlawful after the introduction of the Central Goods and Services Tax Act, 2017 (CGST Act) and the Assam Goods.

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Assam Agricultural Market Cess Struck Down Post-GST by Gauhati HC**

#### Case Law Details

Case Name : Bajrang Bali Roller Flour Mills And Anr.  
Vs State of Assam And 5 Ors (Gauhati High Court)

Related Assessment Year :

Courts : All High Courts Guwahati High Court

**Bajrang Bali Roller Flour Mills And Anr. Vs State of Assam And 5 Ors (Gauhati High Court)**

**Cess Levy Deemed Unconstitutional and Ultra Vires After GST Implementation; Refund Denied Citing Unjust Enrichment and Board's Finances**

In a significant ruling, the Gauhati High Court has declared the levy and collection of cess under the Assam Agricultural Produce Market Act, 1972, unconstitutional and beyond the powers granted by the CGST Act, 2017, and the AGST Act, 2017,

## **JUDGEMENTS PAGE NO 21 TO 60**

### **GST Demand Unsustainable if Based on Tampered Inspection Reports: Patna HC**

Case Law Details

Case Name : Sri Sai Food Grain and Iron Stors Vs State  
of Bihar (Patna High Court)

Related Assessment Year :

Courts : All High Courts Patna High Court

**Sri Sai Food Grain and Iron Stors Vs State of Bihar  
(Patna High Court)**

In the case of Sri Sai Food Grain and Iron Stores vs. State of Bihar, the Patna High Court examined the validity of a GST demand based on an inspection carried out on January 18, 2024. The petitioner challenged the ₹88.64 lakh demand under Section 74(9) of the CGST/BGST Act, asserting that the inspection and seizure violated statutory provisions. As per Section 67(10) of the CGST Act and Section 100 of the Code of Criminal Procedure, an inspection must be conducted in the presence of two independent

## **JUDGEMENTS PAGE NO 21 TO 60**

**Transition of CENVAT Credit Cannot Be Denied Solely Due to inadmissibility under previous law**

Case Law Details

Case Name : Steel Authority of India Limited Vs State of Jharkhand. (Jharkhand High Court)

Related Assessment Year :

Courts : All High Courts Jharkhand High Court

## **Steel Authority of India Limited Vs State of Jharkhand. (Jharkhand High Court)**

Steel Authority of India Limited (SAIL) filed a writ petition challenging the order passed by the Joint Commissioner of State Tax (Appeals), which rejected the carry forward of disputed credit under the Goods and Services Tax (GST) regime. SAIL had transitioned input tax credit from the earlier Value Added Tax (VAT) regime to the GST regime as per Section 140(1) of the Jharkhand Goods and Services Tax (JGST) Act. However, the State Tax authorities issued a show cause notice, stating that certain credits.

## **JUDGEMENTS PAGE NO 21 TO 60**

### **HC Quashes GST Orders for Exceeding SCN Amounts & Lacking Proper Reasoning**

Case Law Details

Case Name : Raksha Enterprises Vs State of U.P. and another (Allahabad High Court)

Related Assessment Year :

Courts : All High Courts Allahabad High Court

Raksha Enterprises Vs State of U.P. and another (Allahabad High Court) In the case of Raksha

Enterprises vs State of U.P. and Another, the Allahabad High Court addressed the legality of two orders dated 08.08.2024 and 30.05.2024 issued by the Deputy Commissioner, Commercial Tax Department, Auraiya. The orders were challenged under Section 73(9) and Section 161 of the Goods and Services Tax (GST) Act, 2017. The petitioner argued that they were unaware of the initial notice under Section 61 as it was only uploaded on the departmental portal. Subsequent failure to respond.

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Breach of Natural Justice: Madras HC Sets Aside GST Demand & Bank Attachment Orders**

#### Case Law Details

Case Name : Sundar Prabhu Deva Vs State Tax Officer  
(ST) (Madras High Court)

Related Assessment Year :

Courts : All High Courts Madras High Court

Sundar Prabhu Deva Vs State Tax Officer (ST) (Madras  
High Court)

n the case of Sundar Prabhu Deva vs State Tax Officer (ST), the Madras High Court addressed the issue of a GST assessment order challenged on grounds of violation of natural justice. The petitioner, engaged in the health insurance business, contested the order directing payment of tax and penalty and the subsequent attachment of his bank account. The main contention was that the petitioner was not properly served with a show cause notice, nor was he afforded a fair opportunity for a personal hearing.

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Allahabad HC Sets Aside GST Assessment Orders for Non-Disclosure of SIB Report**

Case Law Details

Case Name : Origin B.R. Digitalsigns Private Ltd Vs  
State Of U.P (Allahabad High Court)

Related Assessment Year :

Courts : All High Courts Allahabad High Court

Origin B.R. Digitalsigns Private Ltd Vs State Of U.P  
(Allahabad High Court) The Allahabad High Court

addressed a petition filed by Origin B.R. Digitalsigns Private Ltd. challenging an assessment order and a subsequent appellate order under the Uttar Pradesh Goods and Service Tax Act, 2017. The dispute pertained to the financial year 2018-19, where a survey of the petitioner's premises led to the seizure of documents indicating a total business transaction of ₹535.33 lakhs across two bank accounts. However, the petitioner's GSTR Form 3B for the same period disclosed

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Judiciary Demand Exceeds Notice: Uttarakhand HC Quashed GST Order**

Case Law Details

Case Name : Horizon Packs Pvt. Ltd. Vs Union Of  
India (Uttarakhand High Court)

Related Assessment Year :

Courts : All High Courts Uttarakhand High Court

**Horizon Packs Pvt. Ltd. Vs Union Of India  
(Uttarakhand High Court)**

The Uttarakhand High Court addressed a petition filed by a company challenging an order demanding ₹91,95,708 as tax, interest, and penalty under Section 73(9) of the Uttarakhand Goods and Services Tax Act, 2017. The petitioner's sole ground for challenge was the discrepancy between the demand in the final order and the amount specified in the initial show cause notice (Form GST DRC-01), which mentioned a significantly lower sum of ₹27,06,340. The petitioner's counsel cited Section 75(7) of the Act,

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Madras HC Dismisses GST Writ Petitions Filed Beyond Appeal Period**

Case Law Details

Case Name : M.K.N. Coconut Industries Vs State Tax  
Officer (Intelligence) (Madras High Court)

Related Assessment Year :

Courts : All High Courts Madras High Court

M.K.N. Coconut Industries Vs State Tax Officer  
(Intelligence)

( Madras High Court)

The Madras High Court addressed two writ petitions filed by M.K.N. Coconut Industries, challenging assessment orders issued by the State Tax Officer (Intelligence) for the periods of December 2017 to March 2018 and April 2018 to March 2019 under Section 62 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017. The assessment orders, passed in Form GST ASMT-13, confirmed significant tax demands along with applicable interest. The petitioner, a manufacturer of desiccated coconut, had been filing.

## **JUDGEMENTS PAGE NO 21 TO 60**

**Writ challenging penalty proceedings disposed  
as assessment proceedings u/s. 25(1) of KVAT  
remanded**

Case Law Details

Case Name : Little Flower Traders Vs State Tax Officer  
(Kerala High Court)

Related Assessment Year :

Courts : All High Courts Kerala High Court

Little Flower Traders Vs State Tax Officer (Kerala High  
Court)

Kerala High Court held that since assessment proceedings u/s. 25(1) of the Kerala Value Added Tax Act, 2003 [KVAT] have been remanded, writ petition challenging penalty proceedings thereof is disposed with direction to department to pass appropriate orders on application. Facts- Petitioner is a partnership firm conducting a business under the name 'Little Flower Traders', at Vadakkan chery, Palakkad. For the assessment year 2013-14, an assessment order was issued pursuant to a notice.

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Section 75(3) Limitation Period for GST Order Not applies in case of Repeated Adjournments**

#### Case Law Details

Case Name : Exide Industries Limited Vs Assistant  
Commissioner (Delhi High Court)

Related Assessment Year :

Courts : All High Courts Delhi High Court

**Exide Industries Limited Vs Assistant  
Commissioner (Delhi High Court)**

Delhi HC order period of limitation for passing the Order-in-Original in terms of Section 75(3) of CGST act, 2017, shall not apply in the case of repeated adjournments. The Court has perused the repeated personal hearing notices which have been issued. Clearly, there has been a laxity by the Petitioner.

However, the Respondent No. 1 also could have put the Petitioner to terms and not have passed a detailed order raising a substantial demand running into more than Rs.12 crores including the recovery .

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Madras HC allows ITC Despite Late GSTR-3B**

#### **Filing**

##### Case Law Details

Case Name : Shanker Impexx Vs Assistant  
Commissioner (Madras High Court)

Related Assessment Year :

Courts : All High Courts Madras High Court

## **Shanker Impexx Vs Assistant Commissioner (Madras High Court)**

The Madras High Court addressed a writ petition filed by Shanker Impexx challenging an order dated April 19, 2023, which likely denied their Input Tax Credit (ITC) claim. The petitioner's counsel argued that the issue was no longer unresolved, citing a previous decision of the same court in a batch of writ petitions (W.P.No.25081 of 2024, etc., dated October 17, 2024), and requested that the benefit of that order be extended to the present case. The Additional Government Pleader (T) for the respondent acknowledged

## **JUDGEMENTS PAGE NO 21 TO 60**

### **GST Appellate Authority Must Consider Condonation of Delay Beyond One-Month**

#### Case Law Details

Case Name : Phonex Traders Private Limited Vs Joint  
Commissioner of State Tax & Ors. (Calcutta High  
Court)

Related Assessment Year :

Courts : All High Courts Calcutta High Court

**Phonex Traders Private Limited Vs Joint**

## **Commissioner of State Tax & Ors. (Calcutta High Court)**

In the case Phonex Traders Private Limited vs. Joint Commissioner of State Tax & Ors., the Calcutta High Court dealt with a writ petition challenging the rejection of an appeal filed under Section 107 of the Central and West Bengal Goods and Services Tax Acts, 2017. The appellate authority had dismissed the petitioner's appeal on the ground of limitation, as the appeal was filed 117 days late. While the petitioner made the required pre-deposit and filed an application.

## **JUDGEMENTS PAGE NO 21 TO 60**

### **GST Registration cannot be cancelled Based on HSN/SAC Code Without Rule 21 Compliance**

Case Law Details

Case Name : Ups Scs India Private Limited Vs  
Additional Commissioner Grade 2 And Another  
(Allahabad High Court)

Related Assessment Year :

Courts : All High Courts Allahabad High Court

**Ups Scs India Private Limited Vs Additional Commissioner Grade 2 And Another (Allahabad High Court)**

Allahabad High Court held that cancellation of GST registration without following condition prescribed under Rule 21 of GST Rules merely on the bass of reflection of HSN/SAC Code in registration application is not sustainable. Accordingly, order cancelling GST registration quashed. Facts- The petitioner is a private limited company having separate GST registrations of its two business verticals in India. On 25.8.2023, a show cause notice was issued.

## **JUDGEMENTS PAGE NO 21 TO 60**

### **HC Quashes GST Demand over turnover attributed to two firms sharing same PAN**

Case Law Details

Case Name : Jindal Communication Vs State of Uttar Pradesh and 4 others (Allahabad High Court)

Related Assessment Year :

Courts : All High Courts Allahabad High Court

**Jindal Communication Vs State of Uttar Pradesh and 4 others (Allahabad High Court)**

Allahabad High Court recently addressed a dispute involving a Goods and Services Tax (GST) demand raised against Jindal Communication by the State of Uttar Pradesh. The petitioner challenged a show cause notice dated May 27, 2024, and a subsequent final order dated August 8, 2024, which levied a demand of Rs. 76,11,305. The demand stemmed from an alleged difference between the petitioner's reported GST turnover and PAN turnover for the period of April 2019 to March 2020,

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Adjudication Under CGST Section 74 Must Clearly Establish Fraud or Misstatement**

Case Law Details

Case Name : Singh Electrical Store Vs  
Superintendent Cgst And Central Excise  
(Allahabad High Court) Related Assessment Year  
:

Courts : All High Courts Allahabad High Court

Singh Electrical Store Vs Superintendent Cgst And  
Central Excise (Allahabad High Court)

The Allahabad High Court addressed a writ petition filed by Singh Electrical Store against an order issued by the Superintendent of CGST and Central Excise under Section 74 of the Central Goods and Services Tax Act, 2017. The court, upon reviewing the order dated February 21, 2025, noted a significant lack of application of mind by the respondent authority. The order stated that while Singh Electrical Store argued that an excess claim was due to a clerical error .

## **JUDGEMENTS PAGE NO 21 TO 60**

### **Provisional attachment under CGST Section**

### **83 ceases to operate after one year**

#### Case Law Details

Case Name : J L Enterprises Vs Assistant  
Commissioner (Calcutta High Court)

Related Assessment Year :

Courts : All High Courts Calcutta High Court

## **J L Enterprises Vs Assistant Commissioner (Calcutta High Court)**

The Calcutta High Court addressed a writ petition filed by JL Enterprises, challenging a provisional order of attachment issued by the Assistant Commissioner of State Tax under Section 83 of the WBGST/CGST Act, 2017. The petitioner's advocate argued that Section 83 empowers authorities to attach property, including bank accounts, if deemed necessary to protect government revenue, but only after proceedings under specific chapters of the Act .