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

GST UPDATE

(March 2025)

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Notification No. 10/2025-Central Tax: Territorial Jurisdiction Updates

Ministry of Finance (Department of Revenue) issued Notification No. 10/2025-Central Tax on 13th March 2025, revising territorial jurisdictions under the Central Goods and Services Tax (CGST) and Integrated Goods and Services Tax (IGST) Acts. Amendments were

made to the 2017 notification to redefine the jurisdiction of several regions. Key updates include revised district coverage for Alwar, Jaipur, Jodhpur, Udaipur in Rajasthan, and Chennai Outer, Madurai, Tiruchirappalli in Tamil Nadu. Notable changes encompass additional districts, exclusions, and specific territorial waters for Tamil Nadu and the Union Territory of Puducherry. These updates aim to streamline tax administration and jurisdictional clarity across the specified regions. This notification supersedes relevant entries in the principal

Notification No. 02/2017-Central Tax and its previous amendments.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 10/2025 – Central Tax | Dated: 13th March, 2025

G.S.R. 174(E).—In exercise of the powers conferred by 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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 02/2017-Central Tax, 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: –

In the said notification, in Table, –

i) for serial number 7 and the entries relating thereto, the following shall be substituted, namely: –

"7. Alwar Districts of Alwar, Khairthal-Tijara, Kotputli-Behror, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhopur,

Sikar and Jhunjhunu in the state of Rajasthan.";

ii) (ii) for serial number 23, and the entries relating thereto, the following shall be substituted, namely:-

"23. Chennai Outer Districts of Viluppuram, Kallakurichi, Thiruvannamalai, Vellore, Tirupathur, Ranipet, Tiruvallur, Kanchipuram, Chengalpattu and areas covered under Pallavaram Cantonment Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in existence as on 01.04.2017) and St. Thomas Mount Cantonment Board in

the State of Tamil Nadu";

(iii) for serial number 49 and the entries relating thereto, the following shall be substituted, namely: –

"49. Jaipur Districts of Jaipur, Ajmer, Beawer and Tonk in the state of Rajasthan.";

(iv) for serial number 53 and the entries relating thereto, the following shall be substituted, namely: –

"53. Jodhpur Districts of Jodhpur, Phalodi, Nagaur, Didwana-Kuchaman, Pali, Sirohi, Jalore, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar and Hanumangarh in

the state of Rajasthan.";

(v) for serial number 63, and the entries relating thereto, the following shall be substituted, namely:-

"63. Madurai Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin, Tirunelveli, Tenkasi, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of Palayam Firka of Vedasandur Taluk) in the State of Tamil Nadu. The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of

the appropriate baseline is located in the state of Tamil Nadu and the Union territory of Puducherry.";

(vi) for serial number 100 and the entries relating thereto, the following shall be substituted, namely:-

"100. Tiruchirapalli Districts of Tiruchirappalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam, Mayiladuthurai, Cuddalore, and D. Gudalur village of Palayam Firka of Vedasandur Taluk of Dindigul District in the State of Tamil

Nadu.";

(vii) for serial number 102 and the entries relating thereto, the following shall be substituted, namely:-

"102. Udaipur Districts of Udaipur, Salumbar, Rajsamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the state of Rajasthan.";

[F. No. CBIC-20016/8/2025-GST]

RAUSHAN KUMAR, Under Secy.

Note: – The principal notification No. 02/2017-Central Tax, was published in the Gazette of India, Extraordinary, vide number G.S.R. 609(E), dated the 19th June, 2017 and was last amended by notification No. 27/2024-Central Tax, published in the Gazette of India, Extraordinary, vide number G.S.R. 729(E), dated the 25th November 2024.

Notification Centre Tax Page No- 7 to 26

GST Rules Amended: Key Changes in Refund and Appeals

Central Board of Indirect Taxes and Customs (CBIC), under the Ministry of Finance, has issued Notification No. 11/2025–Central Tax, amending the Central Goods and Services Tax (CGST) Rules, 2017. The amendments clarify refund eligibility and appeal

procedures under GST. Specifically, Rule 164 has been revised to specify that no refund will be available for taxes, interest, or penalties already discharged before the commencement of these amended rules if a tax demand includes multiple periods. Additionally, changes in the appeal process allow taxpayers to partially withdraw their appeals related to tax periods from July 1,

2017, to March 31, 2020, without affecting other parts of the case. These amendments aim to streamline compliance and legal proceedings within the GST framework. The new rules come into effect from their publication in the Official Gazette on March 27, 2025.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notication No. 11/2025–Central Tax | Dated: 27th March, 2025

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council,

hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:—

(1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules,

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017,– (a) in rule 164, – (i) in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall

be inserted.

(ii) after sub-rule (4), the following Explanation shall be inserted, namely: – "Explanation, – No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Central Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section

(1) of section 128A, includes a demand of tax, partially for the period mentioned in the said

sub-section and partially for a period other than mentioned in the said sub-section.".

(b) in rule 164, in sub-rule 7,

after the first proviso, the following proviso shall be inserted, namely: –

"Provided further that where the notice or statement or order mentioned in sub-section

(1) of section 128A of the Act 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, the applicant instead of withdrawing the

appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper. Explanation,–

(2) For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the

1st July, 2017 to the 31st March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A."

[F. No. CBIC-20016/12/2025-GST]

RAUSHAN KUMAR,

Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub- section(i), vide number G.S.R. 610(E), dated, the 19th June 2017 and was last

amended, vide number G.S.R. 72(E), dated the 23rd January, 2025.

CIRCULAR PAGE NO 27 to 48

Kerala GST Introduces Video Conferencing for Hearings

Kerala State Goods and Services Tax (SGST) Department has introduced video conferencing for personal hearings in tax adjudication and appeals. This measure aims to enhance efficiency and convenience while ensuring adherence to natural justice

principles. Taxpayers or their representatives, facing tax charges or penalties, can present their cases virtually, reducing delays caused by adjournment requests. However, physical hearings will still be arranged if requested in writing or in cases where a virtual hearing is not feasible. Adjudicating and appellate authorities must notify taxpayers in advance via email, phone, or SMS, providing meeting

details. Taxpayers or their representatives need to confirm attendance and submit authorization documents. The hearing will take place through secure applications agreed upon by both parties. Statements from the hearing will be documented and emailed to the taxpayer for review. Modifications can be made within three days, failing which the record will be considered

final. Taxpayers can also submit additional documents via email before the hearing. Department officials may participate in the virtual sessions as needed. This initiative aims to streamline case disposal and enhance tax administration efficiency while maintaining procedural transparency.

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

Tax Towers, Karamana, Thirux ananthapuram, SGST Policy Division

E-mail: cstpolicy.sgst@kerala.gov.in Ph: 04712785276

No. SGST/7609/2024-PLC9

Circular No. 07/2025-Kerala GST | Dated: 14-03-2025

Sub: Kerala State Goods and Services Tax Department – Video Conferencing option for

Personal hearing – instructions issued-reg: 1. A personal hearing serves as a crucial safeguard, ensuring that individuals or entities facing tax charges or penalties have the opportunity to present their case. It becomes especially important in situations where an adverse decision is anticipated, allowing taxpayers to submit evidence, arguments, and explanations before a final

order is issued. Upholding the principles of natural justice, it guarantees that those affected are heard before any decision is made. The Act explicitly mandates a personal hearing upon a written request from the charged party or when a decision with potentially adverse consequences is under consideration. 2. In many instances, taxpayers or their authorized representatives

request adjournments due to difficulties in attending a personal hearing on the allotted date and time, leading to unnecessary delays in the adjudication or appeal process. In the digital age, these challenges can be significantly mitigated by transitioning personal hearings from physical to virtual mode. This shift would not only enhance taxpayer convenience but also ensure the

timely finalization of adjudications. However, in exceptional cases where a virtual hearing is not feasible due to technical or other constraints, or if a taxpayer specifically requests a physical hearing in writing, necessary arrangements can be made to facilitate the same. 3. As discussed above, to ensure the timely disposal of cases and in the interest of effective tax administration and

revenue management, all adjudicating and appellate authorities are directed to conduct personal hearings through video Conferencing, except in the exceptional circumstances outlined earlier. The authorities must adhere to the following guidelines to ensure a smooth and transparent process. i. The date and time of hearing along with a link for the video

conference with meeting id and password shall be informed in advance to the taxpayer or their consultant/counsel through the official email or electronic media of the adjudicating authority/appellate authority, giving the details of officer-in- charge who would provide assistance to the party, for conducting the virtual hearing. So also an intimation by phone / SMS may also be given

to the taxpayer to ensure his presence. The link should not be shared with any other person without the approval of the adjudicating/appellate authority. ii. The notices for personal hearing issued by the Department shall also be served through email in all cases where email id is available to enable the taxpayers to access the notices without delay. iii. Using these credentials, the

taxpayer or his representative or both of them can attend the hearing. To facilitate this, the taxpayer or his representatives may be instructed to confirm his appearance in advance by reply email. iv. The advocate/ consultant/ authorized representative, appearing on behalf of the party, in virtual hearing, should file his authorization letter along with a copy of his photo ID card and

contact details to the above-mentioned authority/authorities through the official e-mail address of the concerned authority after scanning the same. v. Virtual hearing through video conference shall be held from the office of the said authority using desktops or laptops or tablets or phones or through any video conference facility set up in the office. vi. The virtual hearing through video

conference will be conducted through any available secured applications mutually decided by the authority concerned and the taxpayer. The taxpayer/ representative should download such application in their Desktop/Laptop/mobile phone beforehand for ready connectivity during virtual hearing, and join the video conference at the time allotted to them, as mentioned above. vii. In

case where the party/ his representative wishes to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the adjudicating authority/appellate authority as mentioned at point (iii) above. They may participate in virtual hearing along with their advocate/ authorized representative or join the proceedings from their own office. viii. The

submissions made by the appellant or their representative through the video conference will be reduced in writing and a statement of the same will be prepared, which shall be known as 'record of personal hearing'/'hearing note'. A soft copy of such record of personal hearing in PDF format will be sent to the taxpayer through email ID provided by the taxpayer/ representative,

within one day of such hearing. ix. If the, taxpayer/their representative warns to modify the contents of e-mailed ‘record of personal bearingThearing note’, they can do so and sign the modified record, scan and send back the signed ‘record of personal hearing’/’hearing note’ to the adjudicating authority/appellate authority. x. If, however, the taxpayer/their representative do not

resend the above e-mailed 'record of personal hearing'/'hearing note' within 3 days of receipt of such e-mail as at point (viii) above, it will be presumed that they agree with the contents of e-mailed 'record of personal hearing'/'hearing note' and adjudicating/appellate authority will proceed to decide the case accordingly. No modification in e- mailed 'record of personal

hearing'/'hearing note' will be entertained after 3 days of its receipt by the taxpayer /their representative. The date of receipt of the email by the adjudicating authority/ appellate authority will not be counted for this purpose. xi. The 'record of personal hearing'/'hearing note' submitted in this manner shall be deemed to be a document for the purpose of relevant statutes under

which the hearing is conducted read with Section 4 of the Information Technology Act, 2000. xii. If the taxpayer/representative prefers the authority to consider any document including additional documents during the virtual hearing, he may do so by sending the scanned copy of such self-attested document via official mail to the authority concerned before virtual hearing.

xiii. Any official representing the Department's side can also participate in the virtual hearing through video conferencing. 4. Difficulties faced, if any, in the implementation of this circular infprmed at the earliest.

AJIT PATIL I A S

COMMISSIONER

CIRCULAR TAX RATE PAGE NO – 49 to 64

This circular addresses issues regarding Section 128A of the CGST Act, 2017, which offers waivers on interest and penalties for demands under Section 73 for the period July 2017 to March 2020. It clarifies that taxpayers who paid tax via GSTR-3B before November 1, 2024, are eligible for Section 128A benefits, though payments after that date must follow

Rule 164 procedures using FORM GST DRC-03. Regarding demands covering periods both within and outside Section 128A's scope, taxpayers can now pay only the tax for the eligible period and inform appellate authorities of their intent to withdraw appeals for that portion. The appellate authorities will then handle the remaining appeal separately. This new guidance modifies

earlier clarifications, streamlining the process for taxpayers seeking relief under Section 128A and providing uniform implementation across GST field formations.

F. No. CBIC-20001/14/2024-GST

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

GST Policy Wing

Circular No. 248/05/2025-GST | Dated: 27th March 2025

To

All the Principal Chief Commissioners/ Chief Commissioners

All the Principal Directors General/ Directors General

Madam/Sir,

Subject: Various issues related to availment of benefit of Section 128A of the CGST Act,

2017-reg.

Based on the recommendations of the GST Council made in its 53rd and 54th meetings, a new section 128A was inserted in the Central Goods and Services Tax Act,2017 (hereinafter referred to as CGST Act, 2017) and Rule 164 has been inserted in the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as CGST Rules, 2017) w.e.f. 1st November 2024 to provide for waiver of interest or penalty or both relating to

demands raised under Section 73 for the period from 1st July 2017 to 31st March 2020. In this regard, circular No. 238/32/2024-GST dated 15th October 2024 has also been issued clarifying various issues related to implementation of the said provisions. 2. Representations have been received from trade and industry highlighting certain issues being faced in availing the benefit provided under section 128A of the CGST Act, 2017 such as eligibility of cases for benefit under section 128A, where payment has been made

through GSTR-3B instead of DRC-03 and treatment of withdrawal of appeals filed by the taxpayer against consolidated adjudication order covering periods beyond the one specified under section 128A of the CGST Act, 2017 for the purpose of availing the said benefit. 3. Accordingly, in view of the difficulties being faced by the trade and industry and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of

the CGST Act, 2017, hereby clarifies the issues detailed hereunder. 4. Unless otherwise specified, all the sections mentioned in this circular refer to sections of the CGST Act, 2017 and all the rules mentioned herein refer to the rules of CGST Rules, 2017. 4.1 Issue 1: Whether the cases where tax has been paid through return in FORM GSTR-3B instead of through FORM GST DRC-03, prior to the notification of section 128A i.e.1st November 2024, would be eligible for the benefit under section 128A of the CGST Act? 4.1.1 Representations have

been received seeking clarification as to whether cases where payment has been made through FORM GSTR 3B, before coming into force of section 128A into force, i.e. 1st November 2024, are eligible for benefit provided under said section. 4.1.2 The matter has been examined. Vide circular No. 238/32/2024-GST dated 15th October, 2024, it was clarified that any amount paid towards the said demand prior to the date notified under sub-section (1) of section 128A i.e. 1st November 2024, shall be considered as

payment made towards the amount payable under sub- section (1) of Section 128A, as long as the said amount has been paid prior to 1st November 2024 and was intended to be paid towards the said demand. 4.1.3 Further, rule 164 (1) provides that in order to avail the benefit under section 128A, payments are to be made in FORM GST DRC-03 towards the tax demanded in respect of a notice or a statement mentioned in section 128A (1) (a) and rule 164(2) provides that tax payment shall mandatorily

be made only by crediting the amount in the electronic liability register against the debit entry created in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A. The said sub-rule also provides the procedure to be followed for cases where payment has already been made through FORM GST DRC-03. 4.1.4 From the examination of the above provisions, it is clarified that a taxpayer who has made the payment through FORM GSTR-3B before the date of coming into force of section 128A i.e. 01st

November 2024, shall also be eligible to avail the benefit under the said section. However, any taxpayer who intends to avail the benefit of the said provision on or after the said section comes into force, i.e.1st November 2024 shall be required to make payments necessarily through the modes as prescribed under rule 164 of the CGST Rules. 4.1.5 Therefore, it is clarified that the cases where the payment of tax has been made through FORM GSTR 3B prior to the issuance of demand notice and/or adjudication order

before the date 1st November 2024, shall also be eligible for benefit under section 128A of the CGST Act, subject to verification by the proper officer. 4.2 Issue 2: Whether (i) the entire amount of tax demanded is required to be discharged and (ii) the appeal is required to be withdrawn for the entire period, where notices/statements/orders issued to taxpayers, pertains to period covered partially under Section 128A and partially by those outside it. 4.2.1 In cases where the notice/statement or order etc. pertains to the

period partially covered under Section 128A and partially beyond the said period, Rule 164 (4) and proviso to Rule 164(7) have been amended to allow the taxpayer to file an application under FORM SPL-01 or FORM SPL-02 as the case may be after making payment of his tax liability for the periods covered under section 128A. The taxpayer after filing FORM SPL-01 or FORM SPL-02 as the case may, shall intimate the appellate authority or Tribunal his intent to avail the benefit of Section 128A and that he does not intend to

pursue the appeal for the period covered under the said Section i.e. FY 2017-18 to 2019-20. The Appellate Authority or Appellate Tribunal as the case may, shall after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as it thinks just and proper. 4.2.2. Clarification issued vide point 6 of the Table at para 4 of circular No. 238/32/2024-GST dated 15th October 2024 is accordingly withdrawn. 5. It is requested that suitable trade notices may be issued to publicize the

contents of this Circular.

6. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board.

Yours faithfully,

(Gaurav Singh)

Commissioner (GST)

AAAR ADVANCE RULLING PAGE NO-65 to 70

AAAR Dismisses Appeal Filed with 22-Day Delay Without Sufficient Cause

Case Law Details

Case Name : In re Navya Nuchu (GST AAAR Telangana)

Related Assessment Year :

Courts : AAAR AAR Telangana Advance

Rulings

In re Navya Nuchu (GST AAAR Telangana)

Tamil Nadu Appellate Authority for Advance Ruling (AAAR) has rejected an appeal filed by Navya Nuchu concerning the GST taxability of rent received from the Government Social Welfare College Boys Hostel (Govt SWCBH). Navya Nuchu had argued that the rental services provided to the Scheduled Castes

Development Department should be exempt under SI No: 3 of Notification No: 12/2017-CT, claiming their services fell under the welfare of weaker sections, as outlined in the 11th and 12th Schedules of the Indian Constitution.

AAAR ADVANCE RULLING PAGE NO-65 to 70

AAAR Telangana Denies ITC on Employee Transport Due to Lack of Statutory Obligation

Case Law Details

Case Name : In re Kirby Building Systems & Structures India Private Limited (GST AAAR Telangana)

Related Assessment Year :

Courts: AAAR AAR Telangana Advance Rulings

In re Kirby Building Systems & Structures India Private Limited (GST AAAR Telangana)

In the case of Kirby Building Systems & Structures India Private Limited before the GST Appellate Authority for Advance Ruling (AAAR) Telangana, the key issue revolved

around the eligibility to claim input tax credit (ITC) on GST paid for transportation services provided to employees. The appellant contended that such transportation was offered in the course of business and not for personal consumption.

JUDGEMENTS PAGE NUMBER 71 To 92

Delhi HC Upholds Ban on Mandatory Restaurant Service Charge

Case Law Details

Case Name : National Restaurant Association of India & Ors. Vs Union of India & Anr. (Delhi High Court)

Related Assessment Year :

Courts : All High Courts Delhi High Court

National Restaurant Association of India & Ors. Vs Union of India & Anr. (Delhi High Court) Delhi High Court, in the case of the National Restaurant Association of India & Ors. Vs Union of India & Anr., upheld guidelines issued by the Central Consumer Protection Authority (CCPA) prohibiting the mandatory collection of service charges by restaurants. The court affirmed the CCPA's authority

under Section 18(2)(l) of the Consumer Protection Act, 2019 (CPA, 2019), to issue such guidelines in the interest of consumers, stating that compliance with these guidelines is mandatory. The court dismissed the petitioners' argument that the guidelines infringed upon their fundamental right to practice their trade or business under Article 19(1)(g) of the Constitution, reasoning that

the regulations serve the larger interest of consumers and are legally sound.

The judgment firmly established that any charge termed “service charge,” often referred to colloquially as a tip, must be purely voluntary. The court found the practice of imposing a mandatory service charge to be coercive, detrimental to consumer interests, and a violation of consumer rights.

Furthermore, the court classified the mandatory collection of service charges, regardless of the terminology used, as misleading, deceptive, and constituting an “unfair trade practice” under Section 2(47) of the CPA, 2019. The misleading nature arises partly from consumers potentially confusing it with government-levied taxes like GST or service tax.

The court addressed and rejected justifications put forth by the restaurant associations. The claim that service charges were essential components of agreements or settlements with staff was dismissed due to a lack of supporting evidence presented to the court. Similarly, the argument that customers implicitly agree to pay the service charge by entering the establishment and

ordering from a menu displaying the charge was deemed untenable. The court characterized such menu-based imposition as an “onerous” condition amounting to an “unfair contractual condition” under Section 2(46) of the CPA, 2019. It emphasized that consumer rights cannot be overridden by contractual arguments when the underlying practice itself is unlawful.

While prohibiting mandatory imposition, the court clarified that consumers remain free to offer a voluntary tip or gratuity for satisfactory service. However, crucial to this distinction is that such amounts cannot be automatically added to the bill by the establishment; the decision and the amount must be left entirely to the customer's discretion. Acknowledging the potential for

confusion caused by the term “service charge,” the court suggested that the CCPA might consider permitting alternative, clearer nomenclature such as ‘voluntary contribution’, ‘staff contribution’, or ‘staff welfare fund’ to denote voluntary payments intended for staff.

In conclusion, the Delhi High Court validated the CCPA’s guidelines, deeming them

necessary for consumer protection. The writ petitions filed by the restaurant associations challenging the guidelines were dismissed. The court further imposed costs of Rs. 1 lakh on each petitioner, payable to the CCPA for consumer welfare activities. The judgment mandates adherence to the guidelines by all restaurant establishments, empowering the CCPA to take enforcement action against

any violations.

. This hearing has been done through hybrid mode. 2. Whether the collection of mandatory Service Charge by restaurants and other establishments is permissible under the Consumer Protection Act, 2019 (hereinafter, the 'CPA, 2019')? Background: 3. The Central Consumer Protection Authority ('CCPA') established under Section 10 of the

CPA, 2019 received several complaints regarding restaurants and hotels (hereinafter, the 'restaurant establishments') charging 'Service Charge' over and above the cost of the food items. This Charge in the range of 5-20% in lieu of 'Tip' or 'Gratuity', was being collected from consumers on a compulsory basis. In addition, Goods and Services Tax ('GST') was charged on the said

service charge, resulting in substantial burden consumers. The CCPA then issued guidelines to prevent unfair trade practices and protect consumer interest with regard to levying of service charge, on 4th July, 2022. The same are extracted hereinbelow for ready reference:

JUDGEMENTS PAGE NUMBER 71 To 92

Reassessing time barred assessment based on subsequent CAG report not justifiable

Case Law Details

Case Name : State of Kerala Vs Chowdhary Rubber & Chemicals Pvt. Ltd (Kerala High Court)

Related Assessment Year :

Courts: All High Courts Kerala High Court

State of Kerala Vs Chowdhary Rubber & Chemicals Pvt. Ltd (Kerala High Court)

Kerala High Court held that revenue cannot proceed to re-assess, on the basis of subsequent CAG report, the assessment which was time barred by virtue of limitation provisions u/s. 25(1) of the KVAT Act.

Facts-The main issue that arises for consideration is whether notwithstanding the fact that the completion of an assessment under the Kerala

Value Added Tax Act [hereinafter referred to as the "KVAT Act"] has become barred by limitation under Section 25(1) of the KVAT Act.

JUDGEMENTS PAGE NUMBER 71 To 92

Allahabad HC quashes GST Demand against Non-Existent Entities

Case Law Details

Case Name : Max Estates Limited Vs Union of India and another (Allahabad High Court)

Related Assessment Year :

Courts : All High Courts Allahabad High Court

Max Estates Limited Vs Union of India and another

(Allahabad High Court)

Allahabad High Court has quashed GST demands raised against Max Ventures and Industries Limited (MVIL), which had already merged with Max Estates Limited as per a National Company Law Tribunal (NCLT) order dated 21.07.2023. The petitioner challenged assessment orders dated 29.11.2023, 27.04.2024, and 26.08.2024, issued under Section 73(9) of the Goods and Services Tax (GST) Act, 2017, arguing that these were issued against a non-existent

entity. The GST registration of MVIL was suspended on 10.10.2023.

JUDGEMENTS PAGE NUMBER 71 To 92

Madras HC remands GST Demand Order for Consideration of Assessee's Reply

Case Law Details

Case Name : Karthik Kumar Yogapriya Vs State Tax Officer (FAC) (Madras High Court) Related Assessment Year :

Courts : All High Courts Madras High Court

Karthik Kumar Yogapriya Vs State Tax Officer (FAC) (Madras High Court)

The Madras High Court addressed a petition filed by Karthik Kumar Yogapriya, challenging a demand order issued by the State Tax Officer. The petitioner, an event management service provider, argued that the impugned order erroneously stated that no reply was filed to the show cause notice, when in fact, a detailed reply had been submitted on 17th August 2024. The

petitioner had registered under the GST Act and filed returns for the 2018-19 period. However, discrepancies were identified during scrutiny, including.