IMPORTANT COURT JUDGEMENTS

CASES - LAW DIGEST

(Period from 20.07.2015 to 08.10.2026)

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Important Judgments - Digest

SCOPE.

In this digest, 25 distinct GST-related orders passed by the Hon'ble Supreme Court (2), Hon'ble High Courts (8) and the GST Appellate Tribunal (15), decided between 20.07.2015 and 08.10.2026, are summarised below for spreading awareness of developing jurisprudence on GST law. Sl. 24 and 25 are not GST tax disputes proper (constitutional validity of tribunal rules and of a State renewable-energy policy) and are included for their general importance. Sl. 1 is a Central Excise Act, 1944 matter included for its principle on service of orders. Orders are drawn from the eCourts Judgments Search portal and other reporting sources and cover the Supreme Court of India, the High Courts of Andhra Pradesh, Rajasthan, Madras, Sikkim, Kerala, Himachal Pradesh and Karnataka and the GSTAT.

Also see disclaimer at the end of this document.

1. Table 1 — Summary of Orders (Category-wise / Date-wise)

Case Sl.	Court (Bench)	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
1.	Supreme Court of India (Division Bench (2 Judges))	Saral Wire Craft Pvt. Ltd. Vs. Commissioner of Customs, Central Excise & Service Tax [Civil Appeal Nos. 5631-5632 of 2015]	20.07.2015	Service of order on unauthorised person; limitation for appeal (Central Excise) [Central Excise Act, 1944 Sec. 11A, 37C(a)]	Appeals allowed; appeal to Commissioner (Appeals) held within time and to be heard on merits	Limitation
2.	High Court of Andhra Pradesh (Division Bench, Amaravati)	Edifice (Bharat) Pvt. Ltd. Vs. Assistant Commissioner (ST) [W.P.No.1342 of 2025]	05.02.2025	Assessment order in DRC-07 without DIN [Art. 226]	Order set aside; liberty to assess afresh after notice and with a DIN	Assessment
3.	High Court of Rajasthan (Jaipur Bench (Division Bench))	Ashoka Fabricast Pvt. Ltd. Vs. Union of India [D.B. Civil Writ Petition No. 2859/2024]	01.05.2024	Audit of a person whose registration was cancelled [Sec. 2(94), 29(3), 65(1), 73; Art. 226]	Writ dismissed with costs of Rs. 25,000; liberty to file statutory appeal	Audit
4.	High Court of Madras (Single Judge)	Ralco Synergy Pvt. Ltd. Vs. Joint Commissioner of State Tax [W.P.No.5554 of 2024]	05.03.2024	Assessment on all-India turnover; breach of natural justice [Sec. 6(2)(b), 75(4); Art. 19(1), 226, 265]	Order quashed on remittance of 5% of disputed tax; remanded for fresh order	Principal of Natural Justice
5.	High Court of Sikkim (Single Bench, Gangtok)	SICPA India Pvt. Ltd. Vs. Union of India [WP(C) No. 54 of 2023]	10.06.2025	Refund of unutilised ITC on closure of business [Sec. 29, 49(6), 54(3); Art. 226, 227]	Appellate order set aside; refund of unutilised ITC ordered	Refund

Case Sl.	Court (Bench)	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
6.	High Court of Madras (Single Judge)	Sabari Infra Pvt. Ltd. Vs. Assistant Commissioner (ST) [W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023]	31.07.2023	SCN and order uploaded under 'Additional Notices and Orders' on portal [Sec. 74, 107; Art. 226]	Orders quashed; remitted for fresh order within 60 days	Service of Notice
7.	High Court of Kerala (Division Bench, Ernakulam)	V.P. Sugathan Vs. Travancore Devaswom Board [WP(C) No. 42585 of 2024]	08.10.2026	Recovery of GST over and above contract price [Rule 35; Art. 226]	Writ petition dismissed; no costs	Valuation
8.	High Court of Himachal Pradesh (Division Bench, Shimla)	R. T. Pharma Vs. Union of India [CWP No. 4899 of 2024]	21.12.2024	Late-fee amnesty for GSTR-9/9C filed before the amnesty window [Sec. 44, 47, 74, 128; Art. 14]	Order and SCN set aside; remanded to extend benefit of Notification 07/2023-CT	Waiver Scheme
9.	GSTAT (Ernakulam Bench (Division Bench))	Commissioner of CGST & CE, Kochi Vs. Surya Business Combines [APL/18/ERN/2026]	08.09.2026	Departmental appeal below monetary limit [Sec. 50(1), 73(9), 120, 125; Rule 88B]	Revenue's appeal dismissed on monetary limit; merits not examined	Appeal
10.	GSTAT (Kolkata Bench (Court No. 1))	Commissioner CGST & CX, Kolkata North Vs. Summit Hotels & Resorts Pvt. Ltd. [APL/24/KLK/2026]	29.09.2026	Section 74 invoked for delayed payment and late GSTR-3B [Sec. 9(1), 39, 50, 74(1), 107(1), 112(1)]	Revenue's appeal dismissed; first appellate order upheld	Assessment
11.	GSTAT (Ernakulam Bench (Division Bench))	Lachmandas & Company Vs. Commissioner of Kerala State GST [APL/32/ERN/2026]	16.08.2026	MOV-09 order passed beyond 7 days of MOV-07 notice [Sec. 129(3)]	Order-in-Appeal set aside; Bank Guarantee to be released	Detention
12.	GSTAT (State Bench Lucknow (Court I))	VLM Group Vs. Additional Commissioner Grade II (Appeal) [APL/98/LCK/2026]	28.09.2026	Section 129 penalty for e-invoice (IRN/QR) generated two days late [Sec. 31, 129(3); IGST Sec. 20; Rule 46, 48(4), 138A]	Order-in-Appeal set aside; appeal allowed with consequential relief	Detention
13.	GSTAT (State Bench Bengaluru (Division Bench, Court II))	Valuecart Pvt. Ltd. Vs. Commercial Tax Officer (Enforcement), Bengaluru [APL/174/BUR/2026]	30.09.2026	Section 129 penalty for no e-way bill on return movement of imported goods [Sec. 107, 125, 129(1)(a); Rule 138]	Section 129 penalty quashed; Rs. 25,000 penalty under Section 125; 25% deposit refunded	Detention

Case Sl.	Court (Bench)	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
14.	GSTAT (State Bench Bengaluru (Division Bench, Court II))	Vardhman Yarns and Threads Ltd. Vs. Commissioner of Commercial Taxes [APL/221/BUR/2026]	30.09.2026	Detention at consignee's gate after transit; Part-B of e-way bill not updated [Sec. 125, 126(6), 129(1), 129(3); Rule 138]	Detention, demand and penalty declared illegal; refund with interest in 4 weeks	Detention
15.	GSTAT (State Bench Lucknow (Court I))	Satyendra Singh (Dept.) Vs. L&T Technology Services Ltd. [APL/71/LCK/2026]	28.09.2026	ITC from supplier whose registration was cancelled retrospectively [Sec. 16(2)(a), 16(2)(c), 29, 73, 75(7), 155; Rule 36(1)]	Departmental appeal dismissed; relief of Rs. 76,750.20 upheld	Input Tax Credit
16.	GSTAT (State Bench Ghaziabad (Division Bench, Court I))	Anil Kumar Mohindru (Three Aces Global Logistics) Vs. Joint Commissioner (IT), Lucknow [APL/6/GZB/2026]	29.09.2026	ITC of FY 2018-19 and retrospective Section 16(5) [Sec. 16(2)(b), 16(2)(c), 16(4), 16(5), 39, 50, 73(9), 75(7)]	Appeal allowed; ITC demand of Rs. 20,94,605 with interest and penalty set aside	Input Tax Credit
17.	GSTAT (Bengaluru Bench (Division Bench, Court No. 3))	Flora Kingdom Farm Resort Vs. Commissioner of Commercial Taxes, Karnataka [APL/05/BUR/2026]	30.09.2026	ITC on construction of resort building; Finance Act, 2025 amendment [Sec. 16, 17(5)(d), 50(3), 73(9), 107(11), 155; Rule 88B; Finance Act, 2025 Sec. 124; Art. 14]	Appeal dismissed; demand of Rs. 9,32,177 confirmed	Input Tax Credit
18.	GSTAT (State Bench Bengaluru (Court III))	Maltown Electrics Pvt. Ltd. Vs. Commissioner of Central Tax, Mysuru [APL/84/BUR/2026]	30.09.2026	ITC reversal for non-payment to supplier within 180 days [Sec. 15, 16(2), 50, 73(1), 74(1), 75(2); IGST Sec. 20; Rule 37]	Partly allowed; ITC demand set aside; interest payable; Section 74 penalty set aside	Input Tax Credit
19.	GSTAT (State Bench Raipur (Division Bench, Court I))	Shri Shyam Ispat India Pvt. Ltd. Vs. Commissioner, State Tax, Chhattisgarh [APL/172/RPR/2026]	29.09.2026	Interest where balance already lay in Electronic Cash Ledger [Sec. 39(7), 49, 50(1), 75(4); Rule 85(3), 87(6), 88B(1)]	Appeals dismissed; interest confirmed subject to credit for amounts paid	Interest
20.	GSTAT (Bengaluru Bench (Division Bench, Court No. 3))	Groma Infrastructure Ltd. Vs. Commissioner of Commercial Taxes, Karnataka [APL/143/BUR/2026]	06.10.2026	Appeal dismissed without hearing; interest on differential tax after rate change [Sec. 31, 50(1), 73,	Partly allowed; delay condoned; interest of Rs. 21,96,829 each under CGST and SGST confirmed	Interest

Case Sl.	Court (Bench)	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
				107(4), 107(6), 107(8); Rule 35]		
21.	GSTAT (State Bench Bengaluru (Division Bench, Court II))	Gopinath T.M. (Dept.) Vs. Mukand Ltd. [APL/258/BUR/2026]	07.10.2026	Interest on differential tax paid through debit notes for pre-GST clearances [Sec. 34(4), 39(7), 50, 122, 142(2)(a)]	Interest of Rs. 13,85,623 restored; quashing of Section 122 penalty upheld	Interest
22.	GSTAT (State Bench Bengaluru (Court II))	Conduent Business Services India LLP Vs. Commissioner of Central Tax, Bengaluru East [APL/10/BUR/2026]	15.09.2026	100% Section 74 penalty on audit-detected ITC mismatches [Sec. 65(6), 73(5), 73(8), 74(11), 107(2), 112]	Appeal allowed; pre-SCN payments treated as payments under Section 73(5)	Penalty
23.	GSTAT (Kolkata Bench (Court No. 1))	Commissioner of CGST & CE, Kolkata North Vs. HP Cotton Casuals Pvt. Ltd. [APL/43/KLK/2026]	10.09.2026	Inverted duty refund where input and output have the same HSN [Sec. 54(3)(ii), 107(1), 112(1); Rule 89(5)]	Revenue appeals dismissed; Orders-in-Appeal upheld	Refund
24.	Supreme Court of India (Three-Judge Bench)	Madras Bar Association Vs. Union of India & Anr. [Writ Petition (C) No. 804 of 2020]	27.11.2020	Validity of the Tribunal Rules, 2020 (independence of tribunals) [Finance Act, 2017: Sec. 183, 184; Art. 14, 32, 217, 226, 227, 235, 323A, 323B]	Disposed of with directions modifying application of the 2020 Rules	Constitutional Validity
25.	High Court of Karnataka (Single Judge, Bengaluru)	JSP Green Wind 1 Pvt. Ltd. Vs. State of Karnataka (with connected petitions) [W.P. No. 27996 of 2024 (GM-RES) c/w W.P. Nos. 15113/2022, 23338/2023, 26998/2024, 2290/2025, 9757/2025, 18341/2025 and 31500/2025]	28.08.2026	Validity of clauses of the Karnataka Renewable Energy Policy 2022-27 [Art. 14, 162, 226, 227, 265, 366(28)]	Allowed in part; clauses 6.1 upheld, 6.2 upheld in part, 7.2 read down	Constitutional Validity

2. Detailed Summary of Each Order

Case Category: *Central Excise (Sl. 1)*

Case (1): Saral Wire Craft Pvt. Ltd. Vs. Commissioner of Customs, Central Excise & Service Tax & Ors.

Court	Supreme Court of India	Bench: [Division Bench (2 Judges)]
Case No. [Neutral Citation]	Civil Appeal Nos. 5631-5632 of 2015	Decision Date: [20.07.2015]
Coram	Hon'ble Justice Vikramajit Sen and Hon'ble Justice Shiva Kirti Singh	

Subject Category [Section]: **Limitation, [Central Excise Act, 1944 - Section 11A : 37C(a)].**

Issue: Whether the 60-day limitation for appeal against an adjudication order started on 'service' effected on a daily-wage kitchen boy who was not an authorised agent, in terms of Section 37C(a) of the Central Excise Act, 1944.

Decision: Appeals allowed; orders of the lower authorities set aside; appeal to Commissioner (Appeals) held within time and to be heard on merits.

Directions: Appellant to appear before Commissioner (Appeals) on 03.08.2015 for hearing on merits.

Case Category: GST (Sl. 2 to 8)

Case (2): Edifice (Bharat) Private Limited Vs. Assistant Commissioner (ST) & Ors.

Court	High Court of Andhra Pradesh	Bench: [Division Bench, Amaravati]
Case No. [Neutral Citation]	W.P.No.1342 of 2025	Decision Date: [05.02.2025]
Coram	Hon'ble Justice R. Raghunandan Rao and Hon'ble Justice Harinath N.	

Subject Category [Section]: **Assessment, [Constitution of India - Article 226].**

Issue: Validity of an assessment order in Form GST DRC-07 dated 17.10.2024 (periods 2022-23 and 2023-24) that carried no Document Identification Number (DIN).

Decision: Impugned proceedings dated 17.10.2024 set aside, with liberty to conduct fresh assessment after notice and with a DIN.

Directions: Period from the impugned order until receipt of the order excluded for limitation.

Case (3): Ashoka Fabricast Pvt. Ltd. Vs. Union of India & Ors.

Court	High Court of Rajasthan	Bench: [Jaipur Bench (Division Bench)]
Case No. [Neutral Citation]	D.B. Civil Writ Petition No. 2859/2024 [2024:RJ-JP:20409-DB]	Decision Date: [01.05.2024]
Coram	Hon'ble Justice Pankaj Bhandari and Hon'ble Justice Shubha Mehta	

Subject Category [Section]: **Audit, [CGST Act - Section 2(94) : 29(3) : 65(1) : 73; Constitution of India - Article 226].**

Issue: Whether audit under Section 65 can be initiated against a person whose registration was cancelled before the audit notice, and whether the consequential Section 73 order is without jurisdiction.

Decision: Writ petition dismissed with costs of Rs. 25,000; liberty to file statutory appeal.

Directions: Pay costs of Rs. 25,000 to Rajasthan High Court State Legal Services Authority within four weeks; free to file appeal; no effect on merits before appellate authority.

Case (4): Ralco Synergy Pvt. Ltd. Vs. Joint Commissioner of State Tax (Intelligence-I), Chennai & Anr.

Court	**High Court of Madras**	**Bench: [Single Judge]**
Case No. [Neutral Citation]	W.P.No.5554 of 2024	**Decision Date:** [**05.03.2024**]
Coram	Hon'ble Justice Senthilkumar Ramamoorthy	

Subject Category [Section]: **Principal of Natural Justice, [CGST Act - Section 6(2)(b) : 75(4); Constitution of India - Article 19(1) : 226 : 265].**

Issue: Challenge to an assessment order dated 23.12.2023 for 2017-18 for breach of natural justice, lack of jurisdiction and non-application of mind (all-India turnover taxed in Tamil Nadu).

Decision: Assessment order quashed on condition of remittance of 5% of disputed tax; remanded for fresh order.

Directions: Petitioner to file reply within two weeks with 5% of disputed tax; the officer to hear and issue fresh order within two months thereafter.

Case (5): SICPA India Private Limited & Anr. Vs. Union of India & Ors.

Court	**High Court of Sikkim**	**Bench: [Single Bench, Gangtok]**
Case No. [Neutral Citation]	WP(C) No. 54 of 2023 [2023:SHC:175]	**Decision Date:** [**10.06.2025**]
Coram	Hon'ble Justice Meenakshi Madan Rai	

Subject Category [Section]: **Refund, [CGST Act - Section 29 : 49(6) : 54(3); Constitution of India - Article 226 : 227].**

Issue: Whether unutilised ITC of Rs. 4,37,61,402 lying in the Electronic Credit Ledger can be refunded on closure/discontinuance of business in Sikkim.

Decision: Impugned appellate order dated 22.03.2023 set aside; writ petition allowed; petitioners entitled to refund of unutilised ITC.

Directions: Refund of the unutilised ITC ordered.

Case (6): Sabari Infra Private Limited Vs. Assistant Commissioner (ST), Valluvarkottam Assessment Circle, Chennai

Court	High Court of Madras	Bench: [Single Judge]
Case No. [Neutral Citation]	W.P.Nos.22369, 22370, 22374, 22378 and 22381 of 2023	Decision Date: [31.07.2023]
Coram	Hon'ble Justice C. Saravanan	

Subject Category [Section]: **Service of Notice, [CGST Act - Section 74 : 107; Constitution of India - Article 226].**

Issue: Whether assessment orders under Section 74 for 2017-18 to 2021-22 can stand where the show cause notice and order were uploaded in the GST portal under 'Additional Notices and Orders' and went unnoticed by the taxpayer.

Decision: Impugned orders quashed and matter remitted; writ petitions allowed.

Directions: Respondent to pass fresh order within 60 days of receipt of the order; impugned orders to be treated as corrigendum to the notices; petitioner to file reply to SCN within 30 days.

Case (7): V.P. Sugathan Vs. Travancore Devaswom Board & Anr.

Court	High Court of Kerala	Bench: [Division Bench, Ernakulam]
Case No. [Neutral Citation]	WP(C) No. 42585 of 2024 [2026:KER:77310]	Decision Date: [08.10.2026]
Coram	Hon'ble Justice Raja Vijayaraghavan V and Hon'ble Justice K.V. Jayakumar	

Subject Category [Section]: **Valuation, [CGST Rules - 35; Constitution of India - Article 226].**

Issue: Whether the successful tender holder (kuthaka) for collection of Chendamelam fees at Erumeli could collect GST at 18% (Rs. 9) in addition to the scheduled fee of Rs. 50 from the artists, or claim reimbursement of GST from the Devaswom Board.

Decision: Writ petition dismissed; no costs.

Directions: —

Case (8): R. T. Pharma Vs. Union of India & Ors.

Court	High Court of Himachal Pradesh	Bench: [Division Bench, Shimla]
Case No. [Neutral Citation]	CWP No. 4899 of 2024 [2024:HHC:15432]	Decision Date: [21.12.2024]
Coram	Hon'ble Acting Chief Justice Tarlok Singh Chauhan and Hon'ble Justice Satyen Vaidya	

Subject Category [Section]: **Waiver Scheme, [CGST Act - Section 44 : 47 : 74 : 128; Constitution of India - Article 14].**

Issue: Whether a taxpayer who filed GSTR-9/9C belatedly on 13.03.2023, before the amnesty window of 01.04.2023 to 31.08.2023, is entitled to the late fee waiver under Notification No. 07/2023-Central Tax dated 31.03.2023.

Decision: Writ allowed; impugned order dated 30.11.2023 and SCN set aside; matter remanded to extend the benefit of Notification 07/2023.

Directions: Third respondent to pass fresh order extending benefit of Notification, preferably within three months.

Case Category: GSTAT (Sl. 9 to 23)

Case (9): The Commissioner of CGST & CE, Kochi Vs. Surya Business Combines

Court	**GSTAT**	**Bench: [Ernakulam Bench (Division Bench)]**
Case No. [Neutral Citation]	APL/18/ERN/2026	**Decision Date:** [08.09.2026]
Coram	Hon'ble Subramanya Rayaprol (Vice-President) and Hon'ble Ramamoorthi Sriram (Member Technical)	

Subject Category [Section]: **Appeal, [CGST Act - Section 50(1) : 73(9) : 120 : 125; CGST Rules - 88B].**

Issue: Whether a departmental appeal involving interest of Rs. 7,35,714 under Section 50 is maintainable before GSTAT in view of the monetary limit of Rs. 20 lakh under CBIC Circular No. 207/1/2024-GST.

Decision: Revenue's appeal dismissed on monetary limits under the National Litigation Policy; merits not examined.

Directions: —

Case (10): Commissioner CGST & CX, Kolkata North Vs. Summit Hotels & Resorts Pvt. Ltd.

Court	**GSTAT**	**Bench: [Kolkata Bench (Court No. 1)]**
Case No. [Neutral Citation]	APL/24/KLK/2026	**Decision Date:** [29.09.2026]
Coram	Hon'ble S.G. Chattopadhyay (Member Judicial) and Hon'ble Bijoy Kumar Kar (Member Technical)	

Subject Category [Section]: **Assessment, [CGST Act - Section 9(1) : 39 : 50 : 74(1) : 107(1) : 112(1)].**

Issue: Whether Section 74(1) (fraud/wilful misstatement/suppression) can be invoked for delayed payment of GST, belated GSTR-3B filing and non-payment of interest for FY 2017-18.

Decision: Revenue's appeal dismissed; first appellate order upheld.

Directions: Certified copies of the order to be supplied free of cost to both parties.

Case (11): Lachmandas & Company Vs. The Commissioner of Kerala State GST, Thiruvananthapuram

Court	**GSTAT**	**Bench: [Ernakulam Bench (Division Bench)]**
Case No. [Neutral Citation]	APL/32/ERN/2026	**Decision Date:** [16.08.2026]
Coram	Hon'ble Subramanya Rayaprol (Vice-President) and Hon'ble Ramamoorthi Sriram (Member Technical)	

Subject Category [Section]: **Detention, [CGST Act - Section 129(3)].**

Issue: Whether an order in Form GST MOV-09 passed long after the 7-day period from service of notice MOV-07 is time-barred and void under Section 129(3) CGST/KGST Act.

Decision: Order-in-Appeal set aside and appeal allowed with consequential relief; Bank Guarantee to be released.

Directions: Respondent to release the Bank Guarantee to the appellant immediately on receipt of the order.

Case (12): VLM Group Vs. Additional Commissioner Grade II (Appeal) 3rd & Ors.

Court	**GSTAT**	**Bench: [State Bench Lucknow (Court I)]**
Case No. [Neutral Citation]	APL/98/LCK/2026	**Decision Date:** [28.09.2026]
Coram	Hon'ble Santosh Kumar Srivastava (Member Judicial) and Hon'ble Arvind Kumar (Member Technical)	

Subject Category [Section]: **Detention, [CGST Act - Section 31 : 129(3); IGST Act - Section 20; CGST Rules - 46 : 48(4) : 138A].**

Issue: Whether penalty of Rs. 63.72 lakh under Section 129 can be sustained where machinery was transported with tax invoice, E-Way Bill and LR but without the mandatory e-invoice (IRN/QR code), which was generated two days later.

Decision: Order-in-Appeal set aside; appeal allowed with consequential relief.

Directions: Amount of Rs. 63,72,000 deposited to be dealt with per law after verification of payment records.

Case (13): Valuecart Pvt. Ltd. Vs. Commercial Tax Officer (Enforcement), Bengaluru & Ors.

Court	**GSTAT**	**Bench: [State Bench Bengaluru (Division Bench, Court II)]**
Case No. [Neutral Citation]	APL/174/BUR/2026	**Decision Date:** [30.09.2026]
Coram	Hon'ble Sudha Koka (Member Technical) and Hon'ble Srikanth Venkatraman (Member Judicial)	

Subject Category [Section]: **Detention, [CGST Act - Section 107 : 125 : 129(1)(a); CGST Rules - 138].**

Issue: Whether penalty of Rs. 20,13,640 under Section 129 can be levied for non-generation of an e-way bill/delivery challan on the return movement of duty-paid imported goods to the customs agent's bonded warehouse.

Decision: OIA set aside; Section 129 penalty quashed and general penalty of Rs. 25,000 imposed under Section 125; 25% cash deposit to be refunded.

Directions: Refund of 25% cash deposit (Rs. 5,03,410) and release of bank guarantee after adjusting Rs. 25,000, within 8 weeks.

Case (14): Vardhman Yarns and Threads Ltd. Vs. Commissioner of Commercial Taxes & Ors.

Court	**GSTAT**	**Bench: [State Bench Bengaluru (Division Bench, Court II)]**
Case No. [Neutral Citation]	APL/221/BUR/2026	**Decision Date:** [30.09.2026]
Coram	Hon'ble Sudha Koka (Member Technical) and Hon'ble Srikanth Venkatraman (Member Judicial)	

Subject Category [Section]: **Detention, [CGST Act - Section 125 : 126(6) : 129(1) : 129(3); CGST Rules - 138].**

Issue: Whether goods can be detained under Section 129 at the consignee's gate, after the journey ended, solely because Part-B of the e-way bill was not updated (later cured), in a stock transfer between sister units.

Decision: Appeal allowed; OIA set aside; detention, tax demand and penalty under Section 129 declared illegal.

Directions: Refund of entire tax and penalty collected under protest with applicable statutory interest within four weeks.

Case (15): Satyendra Singh (Dept.) Vs. L&T Technology Services Ltd.

Court	**GSTAT**	**Bench: [State Bench Lucknow (Court I)]**
Case No. [Neutral Citation]	APL/71/LCK/2026	**Decision Date:** [28.09.2026]
Coram	Hon'ble Santosh Kumar Srivastava (Member Judicial) and Hon'ble Arvind Kumar (Member Technical)	

Subject Category [Section]: **Input Tax Credit, [CGST Act - Section 16(2)(a) : 16(2)(c) : 29 : 73 : 75(7) : 155; CGST Rules - 36(1)].**

Issue: Whether the relief of Rs. 76,750.20 granted by the first appellate authority on ITC from a supplier whose registration was retrospectively cancelled should be reversed in the Department's appeal.

Decision: Departmental appeal dismissed; first appellate relief of Rs. 76,750.20 upheld.

Directions: —

Case (16): Anil Kumar Mohindru (Three Aces Global Logistics Pvt. Ltd.) Vs. Joint Commissioner (IT), State Tax Headquarters, Lucknow & Ors.

Court	**GSTAT**	**Bench: [State Bench Ghaziabad (Division Bench, Court I)]**
Case No. [Neutral Citation]	APL/6/GZB/2026	**Decision Date:** [29.09.2026]
Coram	Hon'ble Sanjay Kumar Chandhariyavi (Member Judicial) and Hon'ble Sungita Sharma (Member Technical)	

Subject Category [Section]: **Input Tax Credit, [CGST Act - Section 16(2)(b) : 16(2)(c) : 16(4) : 16(5) : 39 : 50 : 73(9) : 75(7)].**

Issue: Whether ITC of Rs. 20,94,605 (IGST) for FY 2018-19 taken through GSTR-3B between October 2019 and March 2020 was rightly denied as time-barred under Section 16(4), in view of the retrospective Section 16(5).

Decision: Appeal allowed; ITC demand of Rs. 20,94,605, interest and penalty of Rs. 2,09,461 set aside.

Directions: Appellant entitled to all consequential reliefs including treatment or refund of pre-deposit, as per law.

Case (17): Flora Kingdom Farm Resort Vs. Commissioner of Commercial Taxes, Karnataka

Court	**GSTAT**	**Bench: [Bengaluru Bench (Division Bench, Court No. 3)]**
Case No. [Neutral Citation]	APL/05/BUR/2026	**Decision Date:** [30.09.2026]
Coram	Hon'ble Prabhakaran P.M. (Member Judicial) and Hon'ble Ravi Jesuraj S. (Member Technical State)	

Subject Category [Section]: **Input Tax Credit, [CGST Act - Section 16 : 17(5)(d) : 50(3) : 73(9) : 107(11) : 155; CGST Rules - 88B; Finance Act, 2025 - Section 124; Constitution of India - Article 14].**

Issue: Whether ITC on goods and services used for construction of a resort building is blocked by Section 17(5)(d) after its retrospective amendment by Section 124 of the Finance Act, 2025 (defined expression 'plant and machinery'), and whether the Safari Retreats functionality test is available.

Decision: Appeal dismissed; OIA and OIO upheld; demand of Rs. 9,32,177 confirmed; no costs.

Directions: None beyond confirmation of the demand.

Case (18): Maltown Electrics Pvt. Ltd. Vs. Commissioner of Central Tax, Mysuru

Court	**GSTAT**	**Bench: [State Bench Bengaluru (Court III)]**
Case No. [Neutral Citation]	APL/84/BUR/2026	**Decision Date:** [30.09.2026]
Coram	Hon'ble Prabhakaran P.M. (Member Judicial) and Hon'ble Ravi Jesuraj S. (Member Technical)	

Subject Category [Section]: **Input Tax Credit, [CGST Act - Section 15 : 16(2) : 50 : 73(1) : 74(1) : 75(2); IGST Act - Section 20; CGST Rules - 37].**

Issue: Whether ITC must be reversed under the second proviso to Section 16(2) where the recipient did not pay part of the invoice value (written back as 'liability no longer payable'), and whether Section 74 penalty is leviable.

Decision: Appeal partly allowed: IGST ITC demand of Rs. 2,33,718 set aside; interest under Section 50 read with Section 20 IGST Act payable on proportionate credit of Rs. 2,33,106 for the period of default; Section 74 penalty set aside.

Directions: Appellant to pay interest on the proportionate credit for the period stated in the order.

Case (19): Shri Shyam Ispat India Pvt. Ltd. Vs. The Commissioner, State Tax, Nava Raipur Atal Nagar, Chhattisgarh & Ors.

Court	**GSTAT**	**Bench: [State Bench Raipur (Division Bench, Court I)]**
Case No. [Neutral Citation]	APL/172/RPR/2026 ↑	**Decision Date:** [29.09.2026]
Coram	Hon'ble Pradeep Kumar Vyas (Member Judicial) and Hon'ble Chandra Bhushan Singh (Member Technical)	

Subject Category [Section]: **Interest, [CGST Act - Section 39(7) : 49 : 50(1) : 75(4); CGST Rules - 85(3) : 87(6) : 88B(1)].**

Issue: Whether interest under Section 50 is payable on delayed GSTR-3B filing where sufficient balance already lay in the Electronic Cash Ledger, i.e. whether prior deposit amounts to 'payment' or only debit of the ledger does; effect of the 2024 proviso to Rule 88B(1).

Decision: All three appeals (APL/171, 172 and 173/RPR/2026) dismissed; interest demands confirmed, subject to credit for amounts already paid or recovered.

Directions: Respondent to give appeal-wise and demand-wise credit for amounts already paid, deposited, recovered or adjusted; no double recovery.

Case (20): Groma Infrastructure Ltd. (formerly MVPR Infrastructure Ltd.) Vs. Commissioner of Commercial Taxes, Karnataka

Court	**GSTAT**	**Bench: [Bengaluru Bench (Division Bench, Court No. 3)]**
Case No. [Neutral Citation]	APL/143/BUR/2026 ↑	**Decision Date:** [06.10.2026]
Coram	Hon'ble Prabhakaran P.M. (Member Judicial) and Hon'ble Ravi Jesuraj S. (Member Technical State)	

Subject Category [Section]: **Interest, [CGST Act - Section 31 : 50(1) : 73 : 107(4) : 107(6) : 107(8); CGST Rules - 35].**

Issue: Whether the first appellate authority could dismiss the appeal without hearing on grounds of delay, lack of authorisation and non-payment of 'admitted' amount (Section 107), and the extent of interest payable for FY 2021-22 on differential tax paid via DRC-03 after the GST rate on works contracts rose from 12% to 18%.

Decision: Appeal partly allowed; OIA set aside; delay condoned; interest of Rs. 21,96,829 each under CGST and SGST on differential tax confirmed; GSTR-3B interest reduced; total demand Rs. 43,94,495 (interest only).

Directions: Proper officer to give effect to the order, update the demand on the portal, adjust amounts paid and refund any excess.

Case (21): Gopinath T.M. (Dept.) Vs. Mukand Ltd.

Court	**GSTAT**	**Bench: [State Bench Bengaluru (Division Bench, Court II)]**
Case No. [Neutral Citation]	APL/258/BUR/2026	**Decision Date:** [**07.10.2026**]
Coram	Hon'ble Sudha Koka (Member Technical) and Hon'ble Srikanth Venkatraman (Member Judicial)	

Subject Category [Section]: **Interest, [CGST Act - Section 34(4) : 39(7) : 50 : 122 : 142(2)(a)].**

Issue: Whether interest under Section 50 is payable from the original due date on differential tax paid through debit notes under Section 142(2)(a) for pre-GST clearances (April-June 2017) subject to price escalation clauses; whether Section 122 penalty is leviable.

Decision: Revenue appeal partly allowed: interest of Rs. 13,85,623 under Section 50 restored; OIA's quashing of Section 122 penalty upheld.

Directions: —

Case (22): Conduent Business Services India LLP Vs. Commissioner of Central Tax, Bengaluru East GST Commissionerate & Ors.

Court	**GSTAT**	**Bench: [State Bench Bengaluru (Court II)]**
Case No. [Neutral Citation]	APL/10/BUR/2026	**Decision Date:** [**15.09.2026**]
Coram	Hon'ble Sudha Koka (Member Technical) and Hon'ble Srikanth Venkatraman (Member Judicial)	

Subject Category [Section]: **Penalty, [CGST Act - Section 65(6) : 73(5) : 73(8) : 74(11) : 107(2) : 112].**

Issue: Whether 100% penalty under Section 74 can be imposed on audit-detected excess ITC (GSTR-3B vs 2A) and irregular TRAN-1 credit where tax and interest were paid voluntarily before the SCN; apprehension of bias of the appellate authority.

Decision: Appeal allowed; OIA set aside; credit reversed and interest paid on Issues 1 and 3 treated as payments under Section 73(5).

Directions: Credit reversed and interest paid on Issues 1 and 3 to be treated as payments under Section 73(5) CGST Act.

Case (23): The Commissioner of CGST & Central Excise, Kolkata North Vs. HP Cotton Casuals Pvt. Ltd.

Court	**GSTAT**	**Bench: [Kolkata Bench (Court No. 1)]**
Case No. [Neutral Citation]	APL/43/KLK/2026	**Decision Date:** [10.09.2026]
Coram	Hon'ble Sunil Kumar Singh (Member Judicial) and Hon'ble Bijoy Kumar Kar (Member Technical)	

Subject Category [Section]: **Refund, [CGST Act - Section 54(3)(ii) : 107(1) : 112(1); CGST Rules - 89(5)].**

Issue: Eligibility for refund of accumulated ITC under inverted duty structure (Section 54(3)(ii)) where input and output fall under the same HSN; effect of Circular No. 135/05/2020-GST para 3.2.

Decision: Revenue appeals dismissed; Orders-in-Appeal upheld. Parties to bear their own costs.

Directions: None; Registry to upload the final order on the portal.

Case Category: OTHERS (Sl. 24 to 25)

Case (24): Madras Bar Association Vs. Union of India & Anr.

Court	**Supreme Court of India**	**Bench: [Three-Judge Bench]**
Case No. [Neutral Citation]	Writ Petition (C) No. 804 of 2020	**Decision Date:** [27.11.2020]
Coram	Hon'ble Justice L. Nageswara Rao, Hon'ble Justice Hemant Gupta and Hon'ble Justice S. Ravindra Bhat	

Subject Category [Section]: **Constitutional Validity, [Finance Act, 2017 : Tribunal, Appellate Tribunal and other Authorities (Qualification, Experience and Other Conditions of Service of Members) Rules, 2020 - Section 183 (Finance Act, 2017) : 184 (Finance Act, 2017); Constitution of India - Article 14 : 32 : 217 : 226 : 227 : 235 : 323A : 323B].**

Issue: Constitutional validity of the Tribunal, Appellate Tribunal and other Authorities (Qualification, Experience and Other Conditions of Service of Members) Rules, 2020 governing selection, appointment, tenure and service conditions of members of 19 tribunals.

Decision: Writ petitions, transfer petitions, civil appeals and applications disposed of with directions modifying the application of the 2020 Rules.

Directions: Government to adhere to the directions; search-cum-selection committee recommendations made under the unmodified Rules saved; appointments to be made within three months; members appointed before 12.02.2020 governed by parent statutes.

Case (25): JSP Green Wind 1 Pvt. Ltd. Vs. State of Karnataka & Anr. (with connected petitions)

Court	High Court of Karnataka	Bench: [Single Judge, Bengaluru]
Case No. [Neutral Citation]	W.P. No. 27996 of 2024 (GM-RES) c/w W.P. Nos. 15113/2022, 23338/2023, 26998/2024, 2290/2025, 9757/2025, 18341/2025 and 31500/2025	Decision Date: [28.08.2026]
Coram	Hon'ble Justice M. Nagaprasanna	

Subject Category [Section]: **Constitutional Validity, [Constitution of India - Article 14 : 162 : 226 : 227 : 265 : 366(28)].**

Issue: Constitutional validity of clauses 1.2(d), 6.1(c), 6.2 and 7.2 of the Karnataka Renewable Energy Policy 2022-27, including land-use restrictions and levy of fee/charges on renewable energy projects.

Decision: Writ petitions allowed in part: clause 1.2 infructuous due to amendment; 6.1 upheld; 6.2 upheld only where Government acquires land; 7.2 read down.

Directions: Pending applications to be processed within 8 weeks.

3. KEY POINTS FOR TAXPAYERS

Appeal

- A departmental appeal below the monetary limit in CBIC Circular 207/1/2024-GST (Rs. 20 lakh for GSTAT) is dismissed without looking at the merits, so check this limit when the Department appeals against you. (GSTAT Kochi, Surya Business Combines)

Assessment

- Check every assessment order for a Document Identification Number (DIN). An order without a DIN was set aside, though the department may assess again with a DIN. (Andhra Pradesh HC, Edifice (Bharat))
- Delay in paying tax or filing GSTR-3B is not, by itself, fraud or suppression. Section 74 needs foundational facts in the notice. (GSTAT Kolkata, Summit Hotels)

Audit

- Cancellation of registration does not protect you from an audit under Section 65 for the period you were registered. The writ was dismissed with costs and the remedy is the statutory appeal. (Rajasthan HC, Ashoka Fabricast)

Detention

- The 7-day timelines in Section 129(3) are mandatory. A penalty order passed beyond 7 days from service of notice was set aside and the Bank Guarantee ordered to be released. (GSTAT Kerala, Lachmandas)
- A technical lapse such as an e-invoice generated two days late, with tax invoice, e-way bill and LR accompanying the goods, did not justify Section 129 penalty. (GSTAT Lucknow, VLM Group)
- Missing e-way bill or challan on a return movement without intent to evade attracted only the nominal penalty of Rs. 25,000 under Section 125, with the cash deposit refunded. (GSTAT Bengaluru, Valuecart)
- Goods that have completed transit cannot be detained under Section 129 for an un-updated Part-B of the e-way bill that was later cured. (GSTAT Bengaluru, Vardhman Yarns)

Input Tax Credit

- Retrospective cancellation of your supplier's registration does not by itself prove the transactions were sham. Keep invoices and payment proof ready. (GSTAT Lucknow, L&T Technology Services)
- ITC of FY 2018-19 taken in GSTR-3B before 30.11.2021 is protected from the Section 16(4) time bar by the retrospective Section 16(5). (GSTAT Ghaziabad, Anil Kumar Mohindru)
- ITC on construction of a resort or hotel building on your own account is blocked by Section 17(5)(d) for all periods from 01.07.2017; identify items that fall outside the clause. (GSTAT Bengaluru, Flora Kingdom)
- If part of a supplier's invoice is not paid within 180 days, interest is payable on the proportionate ITC, but no Section 74 penalty where fraud or suppression is not established. (GSTAT Bengaluru, Maltown Electrics)

Interest

- Having enough balance in the Electronic Cash Ledger is not 'payment'. For the periods decided, interest ran until the ledger was debited against the return. (GSTAT Raipur, Shri Shyam Ispat)
- Interest on tax paid late is compensatory and is payable even if your customer paid you late. (GSTAT Bengaluru, Groma Infrastructure)
- Interest on differential tax paid through debit notes for pre-GST clearances runs from the original due date. (GSTAT Bengaluru, Mukand)

Limitation

- Limitation for an appeal starts only when the order is served in the mode the statute prescribes, on you or your authorised agent. Service on an unauthorised employee did not start it (a Central Excise case). (Supreme Court, Saral Wire Craft)

Penalty

- Where you voluntarily paid tax and interest on audit mismatches before the show cause notice, and no deliberate suppression is proved, the payment was regularised under Section 73(5) and the Section 74 penalty fell. (GSTAT Bengaluru, Conduent)

Principal of Natural Justice

- Do not ignore a show cause notice. A taxpayer who did not reply got a remand only on paying 5% of the disputed tax and filing a reply within two weeks. (Madras HC, Ralco Synergy)

Refund

- Unutilised ITC in the electronic credit ledger was held refundable on closure of business, even though Section 54(3) names only two cases. (Sikkim HC, SICPA India)
- Refund of accumulated ITC under inverted duty cannot be denied only because input and output have the same HSN. (GSTAT Kolkata, HP Cotton Casuals)

Service of Notice

- Notices and orders uploaded under 'Additional Notices and Orders' on the portal can go unnoticed. The ex-parte orders were set aside, but check this tab regularly. (Madras HC, Sabari Infra)

Valuation

- Your liability to pay GST does not by itself give a right to collect it over and above the contract price; it depends on the contract terms, and a tax-inclusive price is governed by Rule 35. (Kerala HC, V.P. Sugathan)

Waiver Scheme

- The late-fee amnesty under Notification 07/2023-CT was held available to a taxpayer who filed GSTR-9/9C belatedly before 01.04.2023. (Himachal Pradesh HC, R. T. Pharma)

4. KEY POINTS FOR DEPARTMENTAL OFFICERS

Appeal

- Check the monetary limit in CBIC Circular 207/1/2024-GST before filing an appeal before GSTAT; appeals below Rs. 20 lakh are dismissed. (GSTAT Kochi, Surya Business Combines)

Assessment

- Quote a DIN on every order. An assessment order in DRC-07 without a DIN was set aside. (Andhra Pradesh HC, Edifice (Bharat))
- Do not invoke Section 74 mechanically for delayed payment or late filing; set out the facts showing fraud, wilful misstatement or suppression in the notice. (GSTAT Kolkata, Summit Hotels)

Audit

- An audit under Section 65 for a period in which the person was registered was upheld even after cancellation of registration, since Section 29(3) preserves liability. (Rajasthan HC, Ashoka Fabricast)

Detention

- Issue the Section 129(3) order within 7 days of service of notice; a late order is illegal. Release the Bank Guarantee as directed. (GSTAT Kerala, Lachmandas)
- Do not levy Section 129 penalty for rectifiable paperwork lapses without intent to evade tax, or on goods that have completed transit. Refund deposits as directed. (GSTAT Lucknow and Bengaluru, VLM Group, Valuecart, Vardhman Yarns)

Input Tax Credit

- Do not deny ITC only because the supplier's registration was cancelled retrospectively; produce specific evidence. (GSTAT Lucknow, L&T Technology Services)
- Apply Section 16(5) to FY 2018-19 ITC availed in GSTR-3B before 30.11.2021, and drop interest and penalty that depend on the denial. (GSTAT Ghaziabad, Anil Kumar Mohindru)
- Where fraud or suppression is not established, a Section 74 notice is dealt with as a Section 73 notice under Section 75(2); audit detection alone is not suppression. (GSTAT Bengaluru, Maltown Electrics)

Interest

- When confirming interest, give appeal-wise and demand-wise credit for amounts already paid or recovered, with no double recovery. (GSTAT Raipur, Shri Shyam Ispat)
- Hear the appellant before dismissing an appeal under Section 107(8). (GSTAT Bengaluru, Groma Infrastructure)

Limitation

- Serve orders in the mode prescribed by the statute, on the person or his authorised agent, so that limitation runs properly. (Supreme Court, Saral Wire Craft)

Penalty

- Do not impose a 100% Section 74 penalty on audit-detected mismatches without proof of deliberate suppression, especially where tax and interest were paid before the notice. (GSTAT Bengaluru, Conduent)

Principal of Natural Justice

- An assessment order built on all-India turnover shows non-application of mind. Assess only the turnover of the State concerned. (Madras HC, Ralco Synergy)

Refund

- Do not reject refund of unutilised ITC on closure of business only because Section 54(3) lists two cases. (Sikkim HC, SICPA India)
- A circular cannot override Section 54(3)(ii) read with Rule 89(5) to deny an inverted duty refund where HSN is the same. (GSTAT Kolkata, HP Cotton Casuals)

Service of Notice

- Do not rely on a notice or order uploaded under 'Additional Notices and Orders' as good service; the ex-parte orders were set aside and remitted. (Madras HC, Sabari Infra)

Waiver Scheme

- Extend the late-fee amnesty of Notification 07/2023-CT to taxpayers who filed GSTR-9/9C belatedly before 01.04.2023. (Himachal Pradesh HC, R. T. Pharma)

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