GST PULSE

DAILY CASES - LAW DIGEST

(Period from 01.08.2024 to 28.10.2026)

AT A GLANCE

TOTAL CASES	HIGH COURTS	SUPREME COURT	GSTAT	KEY ISSUES
26	06	00	20	INPUT TAX CREDIT • NATURAL JUSTICE • APPEAL • ASSESSMENT

CASE-AT-A-GLANCE

Sl.	COURT	CATEGORY	CASE	ISSUE	SECTION / RULE	OUTCOME / IN FAVOUR OF
1.	HC	Appeal	Jasmeet Singh v. PCCGST, Delhi North	GSTAT appeal without pre-deposit; Art.141	—	Disposed off – Partly both
2.	HC	Assessment	Amoghasiddeshwar Civil & Engg. Works v. DCCT	Remand of DRC-07 order on 10% deposit	107	Remanded – Partly both
3.	HC	Input Tax Credit	Gold Youth Movement Club v. AC (ST)	ITC time-barred u/s 16(4) saved by s.16(5)	16, 73	Allowed – Taxpayer
4.	HC	Limitation	Sikka Motors v. Union of India	SCN uploaded after s.73(2) deadline – time-barred	61, 73, 168A, 169	Allowed – Taxpayer
5.	HC	Principal of Natural Justice	Vulcan Metallurgical Works v. JC (Appeals)	Order u/s 74 without personal hearing	74, 75, 107, 122	Allowed – Taxpayer
6.	HC	Recovery	Roadway Solutions India Infra v. State of Maharashtra	Bank recovery of interest despite pending GSTAT appeal	50, 75, 79, 107, 112	Allowed – Taxpayer

7.	GSTAT	Anti-profiteering	DGAP v. Savaliya Procon	No profiteering; DGAP closure report accepted	171 / R.128, 129	Disposed off – Taxpayer
8.	GSTAT	Anti-profiteering	DGAP v. Candeur Constructions	Real-estate profiteering; ITC benefit not passed on	171 / R.128, 129, 133	Allowed – Revenue
9.	GSTAT	Appeal	AC, Ghaziabad v. Ram Prashad Swami	Dept. appeal below Rs.20 lakh monetary limit	112, 120 (UPGST Act)	Dismissed – Taxpayer
10.	GSTAT	Assessment	Radikan Engineers & Consultants v. Commr. of CT	s.73 notice without scrutiny/audit; GSTR-1 vs 3B mismatch	61, 65, 73, 75 / R.99, 142	Allowed – Taxpayer
11.	GSTAT	Detention	Bang Poly Packs v. Commr. of CT, Karnataka	Job-work return detained; s.129 tax and penalty	129, 143 / R.55, 138	Allowed – Taxpayer
12.	GSTAT	E-way Bill	Shri Kishan & Co. v. DC, SGST	Goods without invoice/e-way bill; afterthought invoices	67, 68, 74, 129 / R.138, 138A	Dismissed – Revenue
13.	GSTAT	Exemption	Twinkle Papers v. Commr., CGST Ludhiana	0.1% IGST notification; s.74 vs s.73	15, 73, 74, 75 / R.35	Partly Allowed – Partly both
14.	GSTAT	Input Tax Credit	Vintek Control Systems v. Commr. of CT, Bengaluru	ITC: proof of supplier's tax payment; s.155 burden	16, 41, 50, 73, 122, 155 / R.88B	Dismissed – Revenue
15.	GSTAT	Input Tax Credit	Neelima Goenka v. Commr., State Tax, UP	Previous-year ITC; GSTR-2A mismatch; natural justice	16, 39, 73, 75, 107	Allowed – Taxpayer
16.	GSTAT	Input Tax Credit	Devendra Singh v. Hema Industries	ITC denied on non-existent supplier; bona fide buyer	16, 74, 155	Dismissed – Taxpayer

17.	GSTAT	Interest	Groma Infrastructure v. Commr. of CT, Karnataka	Appeal dismissed unheard; interest on differential tax	50, 107, 112 / R.35, 108	Partly Allowed – Partly both
18.	GSTAT	Limitation	Timmasarti Venkateswara Rao v. Tegdatum Technologies	Delay beyond s.107(4) condoned; registration restored	29, 107, 112 / R.21, 22	Disposed off – Partly both
19.	GSTAT	Penalty	Pavithram Gold & Diamonds v. Commr. of CGST	Penalty u/s 74 on vague SCN	16, 50, 74 / R.37	Partly Allowed – Partly both
20.	GSTAT	Principal of Natural Justice	Trivesh Enterprises LLP v. JC, State Tax	Cryptic SCN; appeal dismissed for non-prosecution	16, 73, 107, 155	Remanded – Taxpayer
21.	GSTAT	Principal of Natural Justice	Sahu Building Material v. AC, State Tax	Later-dated ex-parte orders; split verdict	74, 75, 107 / R.142	Referred to Larger Bench
22.	GSTAT	Refund	Navitas Eduservices v. Commr. of CGST, South Delhi	Export vs intermediary service; refund; s.107(11) remand bar	54, 107, 113 / R.89, 92	Partly Allowed – Partly both
23.	GSTAT	Refund	Associated Cashews v. Commr. of CGST	Refund of IGST wrongly reported in GSTR-3B	54, 77 / R.89	Allowed – Taxpayer
24.	GSTAT	Transfer of Cases	Reliance Jio Infocomm v. Commr. of CGST (Transfer)	Transfer of 22 appeals to Principal Bench	109, 112	Allowed – Taxpayer
25.	GSTAT	Transitional Credit	Deltron v. Commr. of CGST, Ludhiana	Transitional credit on capital goods and exports	140, 142, 174 / R.117	Partly Allowed – Partly both
26.	GSTAT	Transitional Credit	JSW Vallabh Tin Plate v. Commr., CGST Chandigarh	Full TRAN-1 credit on capital goods; 81 invoices	122, 140 / R.117	Remanded – Taxpayer

DETAILED CASE NOTES

CASE-01 | Jasmeet Singh v. PCCGST, Delhi North			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
High Court of Delhi	W.P.(C) 13583/2026	17.09.2026	Hon'ble Mr. Justice Anil Kshetarpal and Hon'ble Ms. Justice Shail Jain

SUBJECT CATEGORY / SECTION

APPEAL – Articles 226 and 141 of the Constitution of India

ISSUE INVOLVED

Whether petitioners who have the alternative remedy of appeal before the GSTAT against an Order-in-Appeal are entitled to file the appeal without pre-deposit where proceedings were initiated before 01.10.2025 in cases involving penalty, and whether the Court should direct authorities to follow its judgments.

BRIEF FACTS

A batch of writ petitions with identical issues (W.P.(C) 13583/2026 lead; connected: 13608, 13611, 13613, 13635, 13640, 13641, 13669, 13673, 13686 and 13688 of 2026, including Forever Exim India Pvt. Ltd. and Jain Cement Udyog) was decided by a common order. The petitioners challenged Orders-in-Appeal passed by the first appellate authority; admittedly the remedy of appeal before the GSTAT was available. They submitted that, as proceedings were initiated before 01.10.2025, the appeal can be filed without pre-deposit and that they are covered by Aakash Gupta v. GSTAT (W.P.(C) 12808/2028 decided 14.09.2026).

FINAL DECISION

The writ petitions are disposed of. The pre-deposit issue is held to be covered by Aakash Gupta's case; the prayer for a general direction to authorities to follow the Court's judgments is declined.

DIRECTIONS

No specific directions; writ petitions disposed of with the above observations.

CASE-02 | Amoghasiddeshwar Civil & Engg. Works v. DCCT			
COURT	**CASE NO. [Neutral Citation]**	**DATE OF DECISION**	**CORAM**
High Court of Karnataka, Kalaburagi Bench	WP No. 201477 of 2025 [2026:KHC-K:9650]	15.09.2026	Hon'ble Mr. Justice Vijaykumar A. Patil

SUBJECT CATEGORY / SECTION

ASSESSMENT – Section 107 CGST Act (Form GST DRC-01A)

ISSUE INVOLVED

Whether an adjudication order passed on a show-cause notice (DRC-01A) can be set aside and remitted for fresh consideration where the works-contract petitioner could not produce relevant documents earlier and the statutory appeal is now time-barred.

BRIEF FACTS

The petitioner, a works-contractor, received intimation in Form DRC-01A for tax, interest and penalty for 2020-21 and a show-cause notice dated 18.05.2024. It replied, but the order dated 27.09.2024 was passed. The petitioner pleaded that for bona fide reasons and sufficient cause it could not produce all relevant documents before the adjudicating authority and sought remand, relying on Sri Siddappa v. Assistant Commissioner (W.P. No. 204270/2025 decided on 14.08.2026). The State submitted that the remedy was an appeal under Section 107 but fairly conceded that the appeal may not now be maintainable due to delay.

FINAL DECISION

The writ petition is allowed. The impugned order dated 27.09.2024 is set aside subject to the petitioner depositing 10% of the tax demanded under it, and the matter is remitted to the respondent for reconsideration afresh from the stage of submission of the petitioner's reply and documents.

DIRECTIONS

The petitioner shall deposit 10% of the tax demanded; file reply and relevant documents within one month from receipt of the order; and appear before the respondent on 15.10.2026 without awaiting further notice. Liberty is reserved to file further reply and documents, and the respondent shall give reasonable opportunity and hearing. If the petitioner fails to appear on 15.10.2026, the impugned order shall stand revived automatically.

CASE-03 | Gold Youth Movement Club v. AC (ST)			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
High Court of Madras	WP No. 40526 of 2026	13.10.2026	Hon'ble Mr. Justice Krishnan Ramasamy

SUBJECT CATEGORY / SECTION

INPUT TAX CREDIT – Sections 16(4), 16(5), 73 CGST Act

ISSUE INVOLVED

Whether ITC reversed on the ground of limitation under Section 16(4) can be restored where the claim was made in GSTR-3B returns filed on or before 30.11.2021 in terms of the retrospectively inserted Section 16(5) for FYs 2017-18 to 2020-21.

BRIEF FACTS

The petitioner, a registered club, challenged the order dated 29.08.2024 passed under Section 73 (Form GST DRC-07, ref. ZD330824281688T) for 2019-20 reversing its ITC and demanding tax, penalty and interest, pursuant to which its and its President's bank accounts with ICICI Bank were frozen. Both sides agreed that the issue is squarely covered by the Madras High Court's common order dated 17.10.2024 in W.P. No. 25081 of 2023 etc. batch, which relied on the insertion of Section 16(5) (Finance (No. 2) Act, 2024), Notification No. 17/2024-Central Tax dated 27.09.2024 and Circular No. 237/31/2024-GST.

FINAL DECISION

The writ petition is allowed. The impugned order dated 29.08.2024 is quashed insofar as it relates to ITC barred by limitation under Section 16(4) but within the period prescribed under Section 16(5). No costs; WMP No. 45473 of 2026 closed and WMP No. 45470 of 2026 ordered.

DIRECTIONS

The Department is restrained from initiating proceedings on the limitation issue; the bank shall de-freeze the petitioner's accounts frozen pursuant to the impugned order; pending recovery proceedings to be dropped on production of the order; tax collected under the order to be refunded or the amount in the cash/credit ledger may be utilised towards future tax; liberty to the Department to proceed in accordance with law on other ITC issues (discrepancies, wrong availment, fake ITC).

CASE-04 | Sikka Motors v. Union of India			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
High Court of Delhi	W.P.(C) 5076/2025	27.10.2026	Hon'ble Mr. Justice Anil Kshetarpal and Hon'ble Mr. Justice Bharat Parashar

SUBJECT CATEGORY / SECTION

LIMITATION – Sections 73(2), 73(10), 61, 168A, 169(1) CGST Act; Notification No. 56/2023-CT

ISSUE INVOLVED

Whether a show cause notice under Section 73 for FY 2019-20, generated on an internal system within time but made available on the GST portal only on 08.08.2024 (after the extended deadline of 31.05.2024 under Section 73(2) read with Notification No. 56/2023-CT), is time-barred.

BRIEF FACTS

The petitioner, a Hyundai car dealer, was alleged (on scrutiny of FY 2019-20 returns) to have availed ineligible ITC of Rs. 10,57,392 from suppliers whose registrations were cancelled retrospectively and Rs. 5,57,720 from suppliers who had not filed GSTR-3B, besides late fee of Rs. 1,03,100 and interest of Rs. 3,39,603. After ASMT-10 dated 29.02.2024 and hearings on 12.07.2024, 22.07.2024 and 31.07.2024, the SCN (dated 30.05.2024, uploaded 08.08.2024) and Order-in-Original dated 23.08.2024 were issued. The petitioner challenged them as time-barred. The Department said the SCN was generated and uploaded in the AIO system in time but could not be integrated with GSTN owing to a technical glitch during migration to the BO portal and was re-uploaded on 08.08.2024.

FINAL DECISION

The SCN dated 30.05.2024 (uploaded on 08.08.2024) is time-barred under Section 73(2) read with Notification No. 56/2023-CT. The SCN and the consequential Order-in-Original dated 23.08.2024 are quashed and the petition is allowed.

DIRECTIONS

SCN dated 30.05.2024 and Order-in-Original dated 23.08.2024 set aside and quashed.

CASE-05 | Vulcan Metallurgical Works v. JC (Appeals)			
COURT	**CASE NO. [Neutral Citation]**	**DATE OF DECISION**	**CORAM**
High Court of Karnataka, Dharwad Bench	WP No. 101042 of 2024 [2024:KHC-D:10817]	01.08.2024	Hon'ble Ms. Justice Jyoti Mulimani

SUBJECT CATEGORY / SECTION

PRINCIPAL OF NATURAL JUSTICE – Sections 74, 75(4), 107(11), 122(2)(b) CGST/KGST Act

ISSUE INVOLVED

Whether an order under Section 74 and Section 122(2)(b) of the CGST/KGST Act passed without granting a personal hearing, as mandated by Section 75(4), is liable to be quashed for violation of the principles of natural justice.

BRIEF FACTS

The petitioner, a registered partnership firm dealing in ferrous and non-ferrous material, had its premises inspected on 26.09.2018. A show cause notice was issued and an order was passed on 29.06.2019 under Section 74 and Section 122(2)(b) of the CGST/KGST Act. The appeal under Section 107(11) of the KGST Act before the Joint Commissioner (Appeals) was dismissed on 04.08.2020. Thereafter the demand was entered against the petitioner's property in the CTS records. The petitioner filed this writ petition under Articles 226 and 227 contending that no personal hearing was given as required by Section 75(4). In an interlocutory application (I.A. No. 2/2024), deletion of the name of the second respondent from the CTS records was also sought.

FINAL DECISION

The writ petition is allowed. The Writ of Certiorari is issued quashing the order dated 29.06.2019 (Annexure-C) and the appellate order dated 04.08.2020 (Annexure-F). I.A. No. 2/2024 is allowed and the ADLR, City Survey, Belagavi is directed to delete the name of the second respondent from the CTS records of CTS No. 1495.

DIRECTIONS

The second respondent shall give the petitioner a personal hearing, consider all contentions and pass an appropriate order in accordance with law within four weeks from the date on which the personal hearing is given. The ADLR, City Survey, Belagavi shall delete the name of the second respondent in the CTS records of CTS No. 1495.

CASE-06 | Roadway Solutions India Infra v. State of Maharashtra			
COURT	**CASE NO. [Neutral Citation]**	**DATE OF DECISION**	**CORAM**
High Court of Bombay	Writ Petition No. 14038 of 2026 (with W.P. Nos. 14039 and 14040 of 2026) [2026:BHC-AS:43662-DB]	27.10.2026	Hon'ble Mr. Justice M. S. Karnik and Hon'ble Mr. Justice Sandesh D. Patil

SUBJECT CATEGORY / SECTION

RECOVERY – Sections 50(1), 75(9), 75(12), 79(1)(c), 107(6), 107(7), 112(8), 112(9) CGST Act

ISSUE INVOLVED

Whether recovery of disputed interest (Rs. 22,12,15,180) by intimations and bank notices under Section 79(1)(c) can be initiated while the petitioner's appeal before the GSTAT is pending, when the entire tax has been paid and no pre-deposit of interest is required under Sections 107(6) and 112(8), in view of the deemed stay under Section 112(9).

BRIEF FACTS

The petitioner, a highway construction and maintenance contractor, was alleged on inspection of its GSTR-3B returns (January 2026) to have delayed deposit of tax dues on certain invoices. A show cause notice dated 22.01.2026 sought interest under Section 50; the order dated 16.04.2026 (DRC-07) confirmed interest (Rs. 7,05,15,986 for 2023-24, with similar demands for 2024-25 and 2025-26, total Rs. 22,12,15,180). The First Appellate Authority rejected the appeal on 13.07.2026 and the petitioner appealed to the GSTAT under Section 112. While the appeal was pending, the Department issued recovery intimations dated 04.09.2026 and 23.09.2026 and five bank notices dated 29.09.2026 under Section 79(1)(c), leading to freezing of bank accounts. The petitioner had paid the entire tax (and Rs. 35,66,61,186 under protest) and claimed a refund of about Rs. 80 crore.

FINAL DECISION

The writ petitions are allowed. The recovery communications dated 04.09.2026 and 23.09.2026 and the bank notices dated 29.09.2026 under Section 79(1)(c) are quashed insofar as they seek recovery contrary to Section 112(9) for interest demands covered by the pending GSTAT appeals; recovery of the balance stands stayed under Section 112(9) until disposal of the appeals.

DIRECTIONS

Respondent No. 3 shall give effect to the stay under Section 112(9), withdraw the bank notices dated 29.09.2026, communicate the withdrawal to the banks forthwith and cause all debit restrictions imposed solely pursuant to those notices to be lifted so as to restore ordinary banking operations. No order as to costs. All other contentions are left open for the Tribunal.

CASE-07 | DGAP v. Savaliya Procon			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, Principal Bench Delhi (Single Bench, Court II)	NAPA/236/PB/2025	22.10.2026	Hon'ble Justice Mayank Kumar Jain, Member (Judicial)

SUBJECT CATEGORY / SECTION

ANTI-PROFITEERING – Section 171 CGST Act; Rules 128, 129(1) CGST Rules

ISSUE INVOLVED

Whether the respondent builder of the project 'Krish Elite' contravened Section 171 of the CGST Act by not passing on the benefit of input tax credit to flat buyers after the introduction of GST, when the DGAP, on re-investigation, found no additional ITC benefit.

BRIEF FACTS

An application under Rule 128 alleged that the respondent, a construction company in Ahmedabad, did not pass on ITC benefit on flats in the project 'Krish Elite' from 01.07.2017. The DGAP investigated under Rule 129 and reported on 29.12.2020 to the NAA. After the NAA's tenure ended on 30.11.2022 the matter went to the CCI, which remanded it to the DGAP on 18.06.2025 in view of Reckitt Benckiser India Pvt. Ltd. v. Union of India (Delhi HC). On re-investigation (June 2017 to June 2019; 175 units considered) the DGAP found the ratio of ITC to purchase value fell from 6.55% (pre-GST) to 5.77% (post-GST), so no additional benefit accrued. The Principal Bench of GSTAT took up anti-profiteering matters from 01.10.2024 (Notification No. 18/2024-Central Tax).

FINAL DECISION

The DGAP report dated 16.12.2025 is accepted; the respondent has not contravened Section 171 of the CGST Act, 2017.

DIRECTIONS

Copy of the judgment to be communicated to the concerned CGST/SGST Commissionerate for information and necessary action; the order to be uploaded on the GSTAT portal.

CASE-08 | DGAP v. Candeur Constructions			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, Principal Bench Delhi (Court II)	NAPA/106A/PB/2025	23.10.2026	Hon'ble Justice Mayank Kumar Jain, Member (Judicial) and Hon'ble Mr. A. Venu Prasad, Member (Technical)

SUBJECT CATEGORY / SECTION

ANTI-PROFITEERING – Sections 171, 171(3A) CGST Act; Rules 128, 129, 133(3)(b) CGST Rules

ISSUE INVOLVED

Whether the developer of the project 'Candeur Carlisle' (Bengaluru) failed to pass on the benefit of additional ITC under GST by commensurate price reduction in contravention of Section 171, and whether the DGAP's methodology (pre-GST vs post-GST credit-to-purchase-value ratio) and revised computation are sustainable.

BRIEF FACTS

On the complaint of flat buyers Pramod Kumar and Parveen Kumari under Rule 128, the DGAP investigated the project (304 units, built under a Joint Development Agreement dated 30.11.2016 with landowner Kamani Tubes Ltd.) for 01.07.2017 to 31.03.2023. The DGAP found the ratio of credit to purchase value rose from 6.66% (pre-GST: Service Tax and VAT credit Rs. 57,54,706 on purchases of Rs. 8,63,55,956) to 8.36% (post-GST: ITC Rs. 11,50,74,530 on purchases of Rs. 1,37,58,11,645), a 1.70% additional benefit, and reported profiteering of Rs. 1,62,51,974 on 188 booked flats. The respondent contended that construction began only after GST (Commencement Certificate dated 04.09.2017), that the methodology was flawed under Reckitt Benckiser, and that the project area was 5,36,891 sq. ft. (Occupancy Certificate dated 09.12.2020). The DGAP revised the computation on 08.09.2026 and 18.09.2026.

FINAL DECISION

The revised computation of the DGAP is accepted. The respondent is directed to pass on the profiteered amount of Rs. 1,63,22,724 (inclusive of GST at 12%) to the 188 eligible homebuyers with interest at 18% from the date of collection till actual passing on, and is liable to penalty under Section 171(3A) unless the profiteered amount is deposited within 30 days of the order.

DIRECTIONS

Pass on Rs. 1,63,22,724 (including GST at 12%) to the 188 eligible homebuyers as per the DGAP's buyer-wise computation, along with interest at 18% under Rule 133(3)(b) from the date of collection. No penalty under Section 171(3A) if the profiteered amount is deposited within 30 days of the order. A copy of the order to be supplied to the DGAP, the respondent, the complainants and the jurisdictional Commissioner(s).

CASE-09 | AC, Ghaziabad v. Ram Prashad Swami			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Ghaziabad (Division Bench, Court I)	Filing No. 2026109301001707	13.10.2026	Hon'ble Dr. Sanjay Kumar Chandhariyavi, Member (Judicial) and Hon'ble Ms. Sungita Sharma, Member (Technical)

SUBJECT CATEGORY / SECTION

APPEAL – Sections 112(3), 112(4), 120 UPGST Act, 2017

ISSUE INVOLVED

Whether a departmental appeal involving disputed penalty of Rs. 5,95,440 can be admitted by the GSTAT when it is below the Rs. 20,00,000 monetary limit prescribed by the Commissioner, State Tax under Section 120 of the UPGST Act and the Revenue has not established any exception.

BRIEF FACTS

A vehicle carrying dry fruits was intercepted at Loni, Ghaziabad on 24.06.2022; the driver produced tax invoice and e-way bill for goods worth Rs. 27,78,720 showing delivery at Tilak Bazar, Delhi, but stated the goods were to be delivered at Loni. A penalty of Rs. 5,95,440 was imposed by the Mobile Squad. The Additional Commissioner allowed the taxpayer's appeal and set aside the order. The Department filed this appeal before the GSTAT under Section 112(3) of the UPGST Act.

FINAL DECISION

The departmental appeal is dismissed at the threshold on the ground of the prescribed monetary limit and the Revenue's failure to establish an applicable exception. Merits of the tax dispute have not been examined.

DIRECTIONS

The Registrar shall supply a copy of the order to the appellant. Merits of the dispute are left open.

CASE-10 | Radikan Engineers & Consultants v. Commr. of CT			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Bengaluru (Division Bench, Court No. 3)	APL/126/BUR/2026	27.10.2026	Hon'ble Shri Prabhakaran P.M., Member (Judicial) and Hon'ble Shri Ravi Jesuraj S., Member (Technical)

SUBJECT CATEGORY / SECTION

ASSESSMENT – Sections 2(91), 61(2), 65(6), 65(7), 73(1), 73(9), 75(7), 75(12) CGST/KGST Act; Rules 99, 101, 142(1A) CGST Rules

ISSUE INVOLVED

Whether the proper officer could proceed under Section 73 without a prior scrutiny under Section 61 (Form ASMT-10) or audit under Section 65 (Form ADT-02), and whether tax (CGST and SGST Rs. 1,11,540 each) can be demanded merely because tax in GSTR-1 exceeds tax paid in GSTR-3B when the appellant explains that one supply of Rs. 18,59,000 was reported twice.

BRIEF FACTS

The appellant, a works-contract proprietor in Bengaluru, supplied services to Government departments (Garrison Engineers) that deducted tax at source and reported it in GSTR-7. After an assignment dated 20.01.2024 to the Commercial Tax Officer (Audit)-4.7, a DRC-01A (05.02.2024) and a show cause notice (02.03.2024) raised two issues for 2019-20: Issue 1, turnover Rs. 64,49,000 in GSTR-7 against Rs. 54,49,000 in GSTR-3B (tax Rs. 60,000 each under CGST/SGST); Issue 2, tax in GSTR-1 exceeding GSTR-3B by Rs. 1,11,540 each. The Order-in-Original of 06.08.2024 confirmed both, and the Order-in-Appeal of 03.02.2026 allowed Issue 1 (tax paid late with interest of Rs. 5,947 each) but upheld Issue 2, rejecting the explanation that a supply was reported twice in GSTR-1 for lack of amendment of the return.

FINAL DECISION

The appeal is allowed on merits. The challenge to jurisdiction fails, but the Order-in-Appeal dated 03.02.2026 is set aside insofar as it upholds Issue No. 2: the demand of CGST Rs. 1,11,540 and SGST Rs. 1,11,540, the interest and the penalty of Rs. 11,154 under each Act are set aside. Issue No. 1 stands (interest of Rs. 5,947 each already paid). The Revenue's alternative prayer for further verification is declined.

DIRECTIONS

Demand of Rs. 1,11,540 each under CGST and SGST, with interest and penalty of Rs. 11,154 each, is set aside; decision on Issue 1 (interest Rs. 5,947 each already paid) remains undisturbed; Revenue's alternative prayer for further verification declined; no order as to costs.

CASE-11 | Bang Poly Packs v. Commr. of CT, Karnataka			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Bengaluru (Division Bench, Court No. II)	APL/251/BUR/2026	28.10.2026	Hon'ble Shri Srikanth Venkatraman, Member (Judicial) and Hon'ble Ms. Sudha Koka, Member (Technical)

SUBJECT CATEGORY / SECTION

DETENTION – Sections 129(1)(a), 143 CGST/KGST Act; Rules 55, 138 CGST Rules

ISSUE INVOLVED

Whether goods sent back to the principal after job work, with a delivery challan and an e-way bill showing job work, could be detained under Section 129 and tax and penalty (Rs. 2,17,764) imposed merely because IGST was not charged on the inter-State movement, and whether levy under the pre-amended Section 129(1)(a) makes the proceedings void.

BRIEF FACTS

The appellant, a job worker at Kalaburagi, returned PP woven fabric, wastage and scrap to its principal at Solapur (Maharashtra) on 24.01.2024 under delivery challan GST/220 and e-way bill 171789282047 stating job work. The goods were intercepted and detained as the documents were 'defective' since IGST was not charged and the goods were not capital goods. Tax of Rs. 1,08,882 and penalty of Rs. 1,08,882 under Section 129(1)(a) (pre-amended) were paid for release. The Joint Commissioner (Appeals), Kalaburagi rejected the appeal on 27.02.2026 with contradictory findings (intra-State declared as inter-State, and IGST not charged).

FINAL DECISION

The appeal is allowed. The order of the Appellate Authority dated 27.02.2026 upholding Section 129 is set aside and the tax and penalty imposed are set aside.

DIRECTIONS

The respondent shall refund the tax of Rs. 1,08,882 and penalty of Rs. 1,08,882 (Rs. 2,17,764) within 8 weeks with statutory interest, after due verification of demand and payment records.

CASE-12 | Shri Kishan & Co. v. DC, SGST			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Agra (Court I)	APL/61/AGR/2026	08.10.2026	Hon'ble Mr. Ajeet Singh, Member (Judicial) and Hon'ble Mr. Vivek Kumar, Member (Technical)

SUBJECT CATEGORY / SECTION

E-WAY BILL – Sections 67, 68, 74, 112, 129 CGST Act; Rules 138, 138A CGST Rules

ISSUE INVOLVED

Whether goods found being unloaded at the taxpayer's premises without invoice or e-way bill, with manual invoices produced after more than three months, can be treated as evasion attracting tax and penalty, and whether the first appellate authority erred in only partly allowing the appeal.

BRIEF FACTS

On 27.11.2017 the State SIB searched the premises of the appellant (trader of copper/aluminium wire and electrical equipment) under Section 67 and found a tempo unloading copper/aluminium wire with no invoice, e-way bill or bilty; only a transporter receipt was shown. A difference of Rs. 13,068 in stock and clandestine sales slips were also alleged. A DRC-01 notice led to an order imposing tax of Rs. 2,54,956 and equal penalty (total Rs. 5,09,912). Parallel proceedings under Section 129 had already collected Rs. 2,92,572 on the same goods. The first appellate authority partly allowed the appeal on 03.04.2024, reducing the liability to Rs. 1,23,740. The taxpayer filed a second appeal under Section 112, contending that the transporter had mislaid the invoice and that manual invoices, bilty, bank statements and ledgers were produced.

FINAL DECISION

The second appeal is dismissed and the order of the first appellate authority is upheld. No order as to costs.

DIRECTIONS

Order be communicated to all concerned as per rules; no order as to costs.

CASE-13 | Twinkle Papers v. Commr., CGST Ludhiana			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Chandigarh (Division Bench, Court I)	APL/58/CHD/2026	28.10.2026	Hon'ble Mr. Jatinder Pal Singh, Member (Judicial) and Hon'ble Mr. Pradeep Kumar Goel, Member (Technical)

SUBJECT CATEGORY / SECTION

EXEMPTION – Sections 15(2), 50, 73(1), 73(9), 74(1), 75(2), 122(2)(b) CGST/PGST Act; Section 20 IGST Act; Rule 35 CGST Rules; Notification No. 41/2017-Integrated Tax (Rate)

ISSUE INVOLVED

Whether a supplier of HDPE drums is entitled to the concessional IGST rate of 0.1% under Notification No. 41/2017-Integrated Tax (Rate) dated 23.10.2017 when the drums were moved to third-party distilleries (which filled them with extra neutral alcohol for export) and not directly to the port or a registered warehouse, and whether Section 74 (fraud, wilful misstatement or suppression) and penalty can be invoked.

BRIEF FACTS

The appellant supplied HDPE drums (HSN 3923) at 0.1% IGST to three merchant exporters (Transwave Exports, Jeetsons Exports Pvt. Ltd. and Chandni Overseas Pvt. Ltd.) for Apr 2018 to Mar 2019. The drums were despatched to Patiala Distillers and Haryana Distillery, filled with ENA and then exported. For two exporters the appellant had intimated the department by letters (purchase orders) that the goods would go to the distilleries; for one invoice (B1487 dated 22.09.2018, taxable value Rs. 2,04,480, Chandni Overseas) it gave no intimation. After DRC-01A (04.04.2022) and SCN (14.05.2022), the Order-in-Original of 27.03.2023 and the Order-in-Appeal of 22.04.2024 confirmed tax of Rs. 8,06,803 (CGST Rs. 3,09,600, SGST Rs. 3,09,600, IGST Rs. 1,87,603) with interest under Section 50 and equal penalty under Section 74.

FINAL DECISION

The appeal is partly allowed. The appellant is not entitled to the concessional rate under Notification No. 41/2017-IT(Rate). Demand and penalty under Section 74 are upheld only for the supplies to Chandni Overseas; for Transwave Exports and Jeetsons Exports, the demand and penalty under Section 74 are set aside and the proper officer will determine tax under Section 75(2) as if the notice was under Section 73(1), with penalty under Section 73. The appellant gets cum-tax benefit under Section 15(2) and Rule 35.

DIRECTIONS

The proper officer shall determine the tax payable on supplies to Transwave Exports and Jeetsons Exports under Section 75(2) as if the show cause notice was issued under Section 73(1), with interest under Section 50 and penalty at 10% under Section 73(9), and shall re-determine the tax on a cum-tax basis (Section 15(2) read with Rule 35) for all supplies.

CASE-14 | Vintek Control Systems v. Commr. of CT, Bengaluru			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Bengaluru (Division Bench, Court No. 3)	APL/31BUR/2026	06.10.2026 (uploaded 08.10.2026)	Hon'ble Shri Prabhakaran P.M., Member (Judicial) and Hon'ble Shri Ravi Jesuraj S., Member (Technical)

SUBJECT CATEGORY / SECTION

INPUT TAX CREDIT – Sections 16(2)(c), 41(2), 50(3), 73(1), 73(9), 122(2)(a), 155 CGST Act; Rules 36(4), 88B(3) CGST Rules

ISSUE INVOLVED

Whether, after the Supreme Court's decision in Bhandari Scrap Traders, Section 16(2)(c) can be read down for a bona fide purchaser, and whether the recipient proved under Section 155 that suppliers paid the tax and that goods were actually received, so as to retain ITC of Rs. 1,35,231 for 2018-19.

BRIEF FACTS

The appellant purchased a fire pump from a Chennai supplier (M/s Naveen's) for Rs. 14,00,000 and also had purchases from M/s Classic Power Company. On scrutiny, ITC in GSTR-3B exceeded GSTR-2A (ASMT-10 dated 03.10.2023). A notice under Section 73(1) was issued on 28.12.2023 and the order dated 24.04.2024 confirmed IGST Rs. 1,32,655, CGST Rs. 1,288 and SGST Rs. 1,288 with interest and penalty of Rs. 33,266 under Section 73(9)/122(2)(a). The appellant did not attend three hearings; the first appellate authority dismissed the appeal on 30.05.2025 for want of a supplier certificate under Circular No. 183/15/2022-GST. The appellant then appealed to the GSTAT (APL-05 verified 06.05.2026) with a pre-deposit of Rs. 13,523.10, producing the PO, invoice, payment proof and export documents but no certificate, e-way bill or transport/stock records.

FINAL DECISION

The appeal is dismissed. The Order-in-Appeal and Order-in-Original are upheld; tax of Rs. 1,35,231 (IGST Rs. 1,32,655, CGST Rs. 1,288, SGST Rs. 1,288) and penalty of Rs. 33,266 under Section 73(9) read with 122(2)(a) are upheld, and interest under Section 50(3) is payable.

DIRECTIONS

Interest under Section 50(3) to be computed by the proper officer under Rule 88B(3) and the working communicated to the appellant before recovery. The appellant may re-avail the credit under the proviso to Section 41(2) to the extent suppliers pay the tax; the Department may proceed against the suppliers. The Registry to forward a copy of the order to the Principal Commissioner of Central Tax, Bengaluru North-West for action on paragraphs 53 and 54, including passing information to the authorities having jurisdiction over the suppliers. No order as to costs.

CASE-15 | Neelima Goenka v. Commr., State Tax, UP			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Prayagraj (Division Bench, Court No. I)	APL/1/ALB/2026	14.10.2026	Hon'ble Shri Mahtab Ahmad, Member (Judicial) and Hon'ble Shri Ashish Varma, Member (Technical)

SUBJECT CATEGORY / SECTION

INPUT TAX CREDIT – Sections 16(2)(aa), 16(4), 39(9), 61, 73(9), 75(4), 107(12) CGST/UPGST Act

ISSUE INVOLVED

Whether ITC of Rs. 1,62,818.76 for inward supplies of FY 2018-19, claimed in GSTR-3B of April 2019, could be reversed under Section 73 only on the basis of a GSTR-3B versus GSTR-2A mismatch (demand Rs. 1,92,866 with interest and penalty), and whether the Order-in-Original and Order-in-Appeal are vitiated by breach of natural justice (notices in the 'Additional Notices & Orders' tab, no date of hearing, orders passed on later dates, non-speaking appellate order).

BRIEF FACTS

The appellant, a trader at Prayagraj, claimed ITC of Rs. 1,62,818 in GSTR-3B for April 2019 against Rs. 25,056 in GSTR-2A. The ITC related to purchases of FY 2018-19 that she had inadvertently not claimed earlier, and the Rs. 25,056 invoice (30.04.2019) was claimed in June 2019. A DRC-01 notice dated 05.12.2020 (hearing columns marked 'NA') and reminder were uploaded in the 'Additional Notices & Orders' tab; no reply came and the Order-in-Original of 22.12.2020 demanded CGST and SGST of Rs. 68,881 each with interest and penalty (Rs. 1,92,866). The first appeal (notice 12.05.2022, hearing 21.05.2022) was dismissed ex-parte on 11.07.2022 by a cursory order. Two earlier Section 61 notices for the same month were dropped on 17.06.2021 and a later Section 61 notice was dropped on 30.05.2024. The Revenue could not upload a reply on the GSTAT portal and argued orally.

FINAL DECISION

The appeal is allowed. The Order-in-Original dated 22.12.2020 and the Order-in-Appeal dated 11.07.2022 are set aside and the demand of Rs. 1,92,866 (CGST and SGST, each Rs. 68,881 tax, Rs. 20,664 interest, Rs. 6,888 penalty) under Section 73 is struck off.

DIRECTIONS

Both orders are set aside and the demand is struck off; no remand.

CASE-16 | Devendra Singh v. Hema Industries			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Agra (Court I)	APL/23/AGR/2026	16.10.2026	Hon'ble Mr. Ajeet Singh, Member (Judicial) and Hon'ble Mr. Vivek Kumar, Member (Technical)

SUBJECT CATEGORY / SECTION

INPUT TAX CREDIT – Sections 16(1), 16(2), 74, 155 CGST/UPGST Act

ISSUE INVOLVED

Whether ITC can be denied under Section 16(2) to a purchasing dealer holding a valid tax invoice, e-way bill, transport records and bank payment proof merely because the supplier was later found non-existent, and whether penalty under Section 74 can be imposed without proving collusion.

BRIEF FACTS

Hema Industries, a manufacturer of padlocks and metal items, purchased GP sheets worth Rs. 8,51,570 from M/s Adil Enterprises, Lucknow (tax invoice no. 01 dated 14.06.2021). The CGST authorities later informed that the supplier was non-existent and issuing fictitious invoices. The proper officer denied ITC and imposed tax of Rs. 1,53,282, interest Rs. 37,554 and penalty Rs. 1,53,282 (total Rs. 3,44,118) by order dated 10.02.2023. The first appellate authority allowed the dealer's appeal on 25.03.2023, and the State filed this second appeal under Section 112.

FINAL DECISION

Both questions are answered against the State; the second appeal is dismissed as devoid of merit and the Order-in-Appeal is upheld.

DIRECTIONS

Order-in-Appeal upheld; copy of the order to be communicated to all concerned as per rules.

CASE-17 | Groma Infrastructure v. Commr. of CT, Karnataka			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Bengaluru (Division Bench, Court No. 3)	APL/143/BUR/2026	06.10.2026 (uploaded 08.10.2026)	Hon'ble Shri Prabhakaran P.M., Member (Judicial) and Hon'ble Shri Ravi Jesuraj S., Member (Technical)

SUBJECT CATEGORY / SECTION

INTEREST – Sections 50(1), 73(9), 107(1), 107(4), 107(6), 107(8), 112(8), 113(1) CGST/KGST Act; Rules 26, 35, 108 CGST Rules

ISSUE INVOLVED

Whether the First Appellate Authority could dismiss a first appeal without hearing on grounds of delay, defective authorisation and non-payment of 'admitted' interest, and, if not, whether interest (Rs. 43.94 lakh) is payable on differential works-contract tax (rate rise from 12% to 18% from 01.01.2022) paid late through DRC-03 and on tax paid late through GSTR-3B.

BRIEF FACTS

The appellant, a Raichur company executing works contracts for Government bodies, was audited for 2021-22. The Assistant Commissioner (Audit), Kalaburagi, by Order-in-Original dated 13.08.2024 under Section 73(9), dropped the ITC demand and penalty but confirmed interest of Rs. 44,46,989 (Rs. 21,96,829 each under CGST and SGST on differential tax paid late through DRC-03 between October 2022 and June 2023, and Rs. 27,841 CGST and Rs. 25,490 SGST on late GSTR-3B payments). The first appeal, filed 21 days late with a condonation petition, was dismissed without hearing on 19.02.2026 by the Joint Commissioner (Appeals), Kalaburagi, on grounds of delay, the General Manager's lack of authority, and non-payment of 'admitted' interest under Section 107(6)(a).

FINAL DECISION

The appeal is partly allowed. The Order-in-Appeal dated 19.02.2026 is set aside, the delay of 21 days is condoned and the first appeal is held validly filed. The Order-in-Original is modified: interest of Rs. 21,96,829 each under CGST and SGST on differential tax is confirmed, and GSTR-3B interest is reduced to CGST Rs. 418 and SGST Rs. 419; the demand stands at Rs. 43,94,495 (interest alone), with no tax or penalty.

DIRECTIONS

The proper officer shall give effect to the order and update the demand on the common portal; amounts already paid are to be adjusted and any excess refunded in accordance with law; no order as to costs.

CASE-18 | Timmasarti Venkateswara Rao v. Teqdatum Technologies			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Hyderabad (Court II)	APL/256/HYD/2026 (Final Order No. 21/COURT-II/HYD/2026)	16.10.2026	Hon'ble Mr. A P Ravi, Member (Judicial) and Hon'ble Mr. Duvvuri Krishna Srinivas, Member (Technical)

SUBJECT CATEGORY / SECTION

LIMITATION – Sections 29(2)(c), 107(1), 107(4), 112(3), 112(4) CGST Act; Rules 21(h), 22(3) CGST Rules

ISSUE INVOLVED

Whether the First Appellate Authority could condone delay beyond the maximum period permitted by Section 107(4) in an appeal against cancellation of registration, and whether the Department's appeal is maintainable after it implemented the order by restoring the registration.

BRIEF FACTS

Teqdatum Technologies Pvt. Ltd. failed to file returns for six continuous months in FY 2022-23 and its registration was cancelled under Section 29(2)(c) with Rule 21(h) and Rule 22(3). It filed no revocation application and appealed to the First Appellate Authority well beyond the 3+1 month period under Section 107(1)/(4). The FAA condoned the delay relying on Telangana High Court's Southern Enterprises and Chenna Krishnama Charyulu Karampudi and on conditional payment of dues (Order-in-Appeal dated 24.06.2025). The taxpayer paid the dues and the Department restored the registration. The Department filed this appeal under Sections 112(3) and 112(4) challenging the condonation.

FINAL DECISION

The Department's appeal is held to be infructuous and disposed of as not maintainable. No order as to costs.

DIRECTIONS

Appeal disposed of as not maintainable following common Order Nos. 04-19/COURT-II/HYD/2026; no order as to costs.

CASE-19 | Pavithram Gold & Diamonds v. Commr. of CGST			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Thiruvananthapuram (Division Bench, Court I)	APL/38/TVP/2026 (Final Order No. 10/TVP/KERALAM/2026)	08.10.2026	Hon'ble Shri Subramanya Rayaprol, Vice President and Hon'ble Shri Ramamoorthi Sriram, Member (Technical)

SUBJECT CATEGORY / SECTION

PENALTY – Sections 16(2)(d), 50(1), 74(1) CGST Act; Rule 37 CGST Rules

ISSUE INVOLVED

Whether penalty equal to tax can be levied under Section 74 of the CGST Act for non-payment to suppliers within 180 days (reversal of ITC under the proviso to Section 16(2)(d)) when the show cause notice is vague and does not establish fraud, wilful misstatement or suppression.

BRIEF FACTS

The appellant, a partnership firm selling gold, silver and diamonds, was audited under Section 65 for 01/2019 to 03/2021 and found to have not paid suppliers within the stipulated period, leading to short payment of GST of Rs. 7,66,446. Order-in-Original No. 04/2022-23 dated 15.02.2023 confirmed the tax under Section 74(1), demanded interest under Section 50(1) and imposed equal penalty. The Joint Commissioner (Appeals), Kochi rejected the appeal on 24.08.2023. The appellant had already remitted the tax of Rs. 7,66,446 (CPIN dated 17.05.2023), paid Rs. 2,50,000 towards interest and asked to pay the balance in instalments, contesting only the penalty under Section 74.

FINAL DECISION

The appellant is liable to pay the balance interest. The appeal is allowed in respect of penalty under Section 74 and the order-in-appeal is set aside with consequent relief.

DIRECTIONS

The appellant to pay the balance interest (Rs. 2,50,000 already paid); penalty under Section 74 set aside with consequential relief.

CASE-20 | Trivesh Enterprises LLP v. JC, State Tax			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Thane (Court I)	APL/53/THN/2026 : APL/52/THN/2026	22.10.2026	Hon'ble Shri Ramesh Nair, Member (Judicial) and Hon'ble Shri Prallhad S. Paranjape, Member (Technical)

SUBJECT CATEGORY / SECTION

PRINCIPAL OF NATURAL JUSTICE – Sections 16(2), 50(3), 73(9), 107(11), 107(12), 155 CGST/MGST Act

ISSUE INVOLVED

Whether denial of ITC through cryptic, non-speaking show cause notices and ex-parte orders, and dismissal of the first appeal for 'non-prosecution' without deciding the merits, violates natural justice and warrants remand for de novo adjudication.

BRIEF FACTS

The appellant LLP (works contract and construction services) availed ITC of Rs. 4,89,456 (FY 2020-21) and Rs. 6,80,142 (FY 2021-22) on supplies from suppliers whose registrations were later cancelled ab initio as non-genuine taxpayers. Show cause notices under Section 73 dated 25.03.2023 merely stated 'AS PER ATTACHMENT'. Ex-parte orders dated 12.10.2023 confirmed tax, interest and penalty (Rs. 8,39,640 for FY 2020-21; Rs. 10,44,328 for FY 2021-22). The Joint Commissioner (Appeals), Kalyan, rejected the appeals on 27/28.11.2025 on merits (Section 155 burden, no lorry receipts etc.) and also for non-prosecution due to non-attendance at hearings.

FINAL DECISION

The Orders-in-Appeal dated 27.11.2025 and 28.11.2025 and the Orders-in-Original dated 12.10.2023 are set aside and both appeals are allowed by way of open remand to the Adjudicating Authority for fresh adjudication.

DIRECTIONS

The Adjudicating Authority shall communicate detailed specific grounds, grant a reasonable personal hearing, allow submission and examination of all corroborative documents under Section 16(2) and Section 155, and pass a detailed speaking order. The appellant must cooperate and adduce proof of payment, invoices and physical movement of goods. The remand is open on all issues.

CASE-21 | Sahu Building Material v. AC, State Tax			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Prayagraj (Division Bench, Court No. I)	APL/7/ALB/2026	23.10.2026	Hon'ble Shri Mahtab Ahmad, Member (Judicial) and Hon'ble Shri Ashish Varma, Member (Technical)

SUBJECT CATEGORY / SECTION

PRINCIPAL OF NATURAL JUSTICE – Sections 74, 75(2), 75(4), 75(6), 75(7), 107(12), 109(9)(a) CGST/UPGST Act; Rule 142(1A) CGST Rules

ISSUE INVOLVED

Whether ex-parte Order-in-Original and Order-in-Appeal under Section 74 (ITC reversal of Rs. 3,93,896.72 on two invoices from a non-existent supplier) are vitiated because they were passed on later dates not fixed for hearing or pronouncement and because the Order-in-Appeal is non-speaking; and, on difference of opinion, whether the matter should be remanded or decided on merits.

BRIEF FACTS

The appellant, a trader in iron and steel, availed ITC for November 2018 on two TMT bar invoices of M/s Agarwal Brothers, Allahabad (Invoice No. 148 dated 18.11.2018 and No. 158 dated 29.11.2018), and reversed the ITC of Invoice No. 158 in GSTR-3B of August 2019 (under the IGST head). On information (letter dated 06.11.2019) that the supplier was non-existent, a notice dated 25.11.2019 and a DRC-01 SCN under Section 74 dated 02.03.2020 were issued. The appellant replied on 16.03.2020 opting 'No' for personal hearing. The OIO dated 19.03.2020 confirmed ITC reversal, interest at 24% and equal penalty (CGST and SGST each: tax Rs. 1,96,948.36, interest Rs. 59,084.30, penalty Rs. 1,96,948.36). The hearing notice in the appeal, uploaded in the 'Additional Notices and Orders' tab, was not attended and the OIA dated 11.07.2022 dismissed the appeal ex-parte.

FINAL DECISION

Difference of opinion between the Members. The Judicial Member allows the appeal, sets aside the OIO dated 19.03.2020 and OIA dated 11.07.2022 and remits the matter to the Proper Officer; the Technical Member would partly allow the appeal (demand on Invoice No. 158 dropped; tax, interest and penalty confirmed on Invoice No. 148 only). The appeal is referred to the Vice President, GSTAT (UP) for a larger Bench or third Member under Rule 50 of the GSTAT (Procedure) Rules, 2025 on the difference regarding the later-dated orders.

DIRECTIONS

Referred to the Vice President, GSTAT, Uttar Pradesh for assignment to a larger Bench (or third Member) to decide either on merits or by remand ignoring any finding on merits. Both Members agree that if the OIA is deficient in reasons, the Tribunal can decide the case itself and remand is not needed.

CASE-22 | Navitas Eduservices v. Commr. of CGST, South Delhi			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, Principal Bench Delhi (Division Bench, Court No. 1)	APL/23/PB/2026 (with APL/33/PB/2026, APL/37/PB/2026, APL/38/PB/2026, APL/89/PB/2026 and APL/13/PB/2026)	14.10.2026	Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President and Hon'ble Shri Anil Kumar Gupta, Member (Technical)

SUBJECT CATEGORY / SECTION

REFUND – Sections 54, 107(11), 113(1) CGST Act; Sections 2(6), 2(13), 13(2), 16 IGST Act; Rules 89, 92, 110(1) CGST Rules

ISSUE INVOLVED

Whether services rendered by an Indian subsidiary to its overseas parent (student recruitment and marketing support for foreign universities) are 'export of services' under Section 2(6) of the IGST Act or 'intermediary services' under Section 2(13), so that refund of unutilised ITC (Rs. 1.88 crore for 2018 to 2023) under Section 54 is admissible; and whether the First Appellate Authority could annul an order and direct reconsideration despite the bar in Section 107(11).

BRIEF FACTS

Navitas Eduservices (formerly Learning Information Systems (India) Pvt. Ltd.) provides services to Navitas Australia, which has contracts with partner universities and uses Indian advisors; the Indian entity works on its own account at a transfer-pricing cost-plus remuneration, invoicing the Australian entity in foreign exchange. Refund claims of unutilised ITC on export of services without payment of tax (periods from January 2018 to March 2023: Rs. 50,77,028; 49,64,984; 32,62,600; 3,80,506; 4,24,248) were rejected as intermediary services and by the First Appellate Authority. In earlier rounds the Delhi High Court (19.09.2023) had restored refund applications for fresh consideration in the light of Ernst & Young and McDonald's India. The Department's appeal APL/13/PB/2026 (Rs. 4,71,630 for FY 2021-22) challenged an Order-in-Appeal that annulled the order and asked the officer to reconsider.

FINAL DECISION

The five appeals of Navitas are allowed: the First Appellate Authority's orders are set aside and the refund of unutilised ITC is directed with interest. The Revenue's appeal APL/13/PB/2026 is allowed to the extent that the First Appellate Authority had no jurisdiction to remand; the matter is remanded to the First Appellate Authority to decide on merits in line with this order.

DIRECTIONS

Refund of unutilised ITC (Rs. 50,77,028 for APL/23; Rs. 32,62,600 for APL/33; Rs. 3,80,506 for APL/37; Rs. 4,24,248 for APL/38; Rs. 49,64,984 for APL/89) with interest at six and nine percent (as stated in the order) from the dates mentioned (08.07.2024; 15.05.2019; 08.05.2019; 17.02.2019;

19.07.2022). In APL/13/PB/2026 the First Appellate Authority shall reconsider after hearing both parties and dispose of the matter within six weeks of taking cognizance of the order.

CASE-23 | Associated Cashews v. Commr. of CGST			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Thiruvananthapuram (Division Bench, Court No. I)	APL/52/TVP/2026 : APL/53/TVP/2026 : APL/54/TVP/2026 (Final Order No. 13/TVP/KERALA/2026)	16.10.2026	Hon'ble Shri Subramanya Rayaprol, Vice-President and Hon'ble Shri Ramamoorthi Sriram, Member (Technical)

SUBJECT CATEGORY / SECTION

REFUND – Sections 54, 77(1) CGST Act; Section 19(1) IGST Act; Rule 89(1A) CGST Rules; Article 265

ISSUE INVOLVED

Whether IGST paid on export of cashew kernels in Nov-2018, Dec-2018 and Feb-2019, but wrongly reported in Table 3.1(a) instead of Table 3.1(b) of GSTR-3B and then paid again in August 2019 (and refunded through Customs EDI), is refundable as excess payment.

BRIEF FACTS

The appellant, an exporter of cashew kernels, paid IGST at 5% on exports in Nov-2018, Dec-2018 and Feb-2019 (Rs. 5,26,330, Rs. 9,19,176 and Rs. 5,33,899) but, by clerical error, reported the export turnover and IGST in Table 3.1(a) of GSTR-3B (other than zero-rated) instead of Table 3.1(b). Because of the mismatch, Customs did not process automatic refund. The appellant re-paid the entire IGST of Rs. 19,79,405 in its August-2019 GSTR-3B and obtained refund through Customs. It then claimed refund of the original excess payment. The refund claims were rejected by OIO Nos. 309 to 311/2019-20 dated 18.12.2020, and the Joint Commissioner (Appeals), Kochi, dismissed the appeals by OIA dated 31.10.2022 holding that refund had already been received.

FINAL DECISION

The Order-in-Appeal dated 31.10.2022 is quashed and set aside and APL/52/TVP/2026, APL/53/TVP/2026 and APL/54/TVP/2026 are allowed with consequential relief.

DIRECTIONS

Order-in-Appeal quashed; appeals allowed with consequential relief (refund of the originally paid IGST of Rs. 19,79,405).

CASE-24 | Reliance Jio Infocomm v. Commr. of CGST (Transfer)			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, Principal Bench Delhi (Court I)	TRNS.OF.APPL/10/PB/2026	16.10.2026	Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President

SUBJECT CATEGORY / SECTION

TRANSFER OF CASES – Sections 109(5), 109(6), 112(1) CGST Act; Notification S.O. 4219(E)

ISSUE INVOLVED

Whether 22 appeals of Reliance Jio Infocomm Limited pending before different State Benches of the GSTAT, involving the identical question of ITC eligibility on telecom towers, can be transferred to the Principal Bench under the third proviso to Section 109(5) and Section 109(6) read with Notification S.O. 4219(E).

BRIEF FACTS

Reliance Jio Infocomm Limited filed 22 appeals under Section 112(1) before various State Benches of the GSTAT (Guwahati, Raipur, Patna, Chennai, Hyderabad, Bengaluru, Jaipur, Dehradun, among others) against orders of first appellate authorities denying refund of ITC reversed under protest, where ITC eligibility on telecom towers is the common issue. The applicant sought transfer of all appeals to the Principal Bench under Section 109(5) and (6). Most respondents did not object; the Karnataka representative initially objected but later withdrew the objection. The CGST Raipur counsel objected on the ground that no identical question of law arose.

FINAL DECISION

The application is allowed. In exercise of powers under Section 109(6), all 22 matters are transferred to the Principal Bench, GSTAT and shall be listed as directed by the Office of the President, GSTAT.

DIRECTIONS

Registry, Principal Bench to transfer all the matters to the Principal Bench and list them as directed by the Office of the President; to communicate the order to all Vice Presidents, Members and Registries of the State Benches.

CASE-25 | Deltron v. Commr. of CGST, Ludhiana			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Chandigarh (Court I)	APL/28/CHD/2026	16.10.2026	Hon'ble Shri Jatinder Pal Singh, Member (Judicial) and Hon'ble Shri Pradeep Kumar Goel, Member (Technical)

SUBJECT CATEGORY / SECTION

TRANSITIONAL CREDIT – Sections 73(9), 122(2), 140(2), 140(5), 142(8)(a), 174(2)(c) CGST Act; Rule 117 CGST Rules

ISSUE INVOLVED

Whether (i) CVD and additional duty paid on capital goods imported before 01.07.2017 but received after it can be carried forward under Section 140(2) via Table 6(a) of TRAN-1, and (ii) Central Excise duty paid on goods cleared for export on 29.06.2017 (re-taxed with IGST on export) can be taken as transitional credit under Table 7(a); and whether interest and penalty follow.

BRIEF FACTS

The appellant, a manufacturer registered under Central Excise, took transitional credit of Rs. 9,89,849 in Form TRAN-1: Rs. 2,90,845 (CVD and additional duty on imported capital goods, Bill of Entry dated 27.06.2017, received in factory on 08.07.2017) through Table 6(a), and Rs. 6,99,004 (Central Excise duty paid on goods dispatched for export on 29.06.2017 for which IGST was again paid at export) through Table 7(a). A notice under Section 73 led to Order-in-Original dated 26.12.2023 confirming the demand with interest and penalty of Rs. 98,985; the Joint Commissioner (Appeals), Ludhiana rejected the appeal by OIA dated 14.10.2025.

FINAL DECISION

The appeal is partly allowed: credit of Rs. 2,90,845 is admissible; transitional credit of Rs. 6,99,004 cannot be allowed under Section 140 and the appeal is rejected to that extent. Interest is to be calculated accordingly and penalty is reduced to Rs. 69,900 (10% of the amount disallowed).

DIRECTIONS

Interest to be recalculated on the disallowed amount of Rs. 6,99,004; penalty reduced to Rs. 69,900 at 10% of the amount disallowed.

CASE-26 | JSW Vallabh Tin Plate v. Commr., CGST Chandigarh			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Chandigarh (Division Bench, Court I)	APL/186/CHD/2026	28.10.2026	Hon'ble Mr. Jatinder Pal Singh, Member (Judicial) and Hon'ble Mr. Pradeep Kumar Goel, Member (Technical)

SUBJECT CATEGORY / SECTION

TRANSITIONAL CREDIT – Sections 122(2)(a), 140(2) CGST Act; Rule 117(2)(a) CGST Rules

ISSUE INVOLVED

Whether the entire CENVAT credit (Rs. 2,13,593) on capital goods received before 01.07.2017, on which no credit was availed in the Central Excise return, can be taken through Table 6(a) of TRAN-1 under Section 140(2), and whether credit of Rs. 1,54,400 relating to 81 invoices can be denied because only one invoice number was entered in TRAN-1.

BRIEF FACTS

The appellant (amalgamated with JSW Steel Coated Products Ltd. per NCLT order of 19.05.2023) received capital goods before GST but could not avail CENVAT credit because inspection was pending. It claimed the duty through TRAN-1. A show cause notice dated 25.05.2022 and Order-in-Original dated 07.11.2022 disallowed Rs. 2,13,593 with interest and penalty, holding that (i) if no credit was availed earlier the entire credit could not be taken in Table 6(a), and (ii) Rs. 1,54,400 was claimed against a single invoice dated 11.04.2017 with an annexure of 81 invoices. The Additional Commissioner (Appeals), Ludhiana rejected the appeal on 01.03.2024. The cause title on the portal named the company's official and the appellate authority; the Tribunal directed it to be read as the company versus the Commissioner under Rule 33(1) of the GSTAT Procedure Rules, 2025.

FINAL DECISION

The appeal is disposed of: the appellant is entitled to avail as transitional credit the entire credit of the duty paid on capital goods (Rs. 2,13,593). For Rs. 1,54,400 the matter is remanded to the original authority to verify the 81 invoices and allow the credit if otherwise in order.

DIRECTIONS

The appellant shall immediately submit all 81 invoices (credit Rs. 1,54,400) before the original authority, which shall verify them, allow the credit if otherwise in order and complete the exercise expeditiously and in any case within one month. The cause title is to be read as M/s JSW Vallabh Tin Plate Pvt. Ltd. (now JSW Steel Coated Products Ltd.) v. Commissioner, CGST, Chandigarh.

KEY POINTS FOR TAXPAYERS

Appeal

- Where proceedings began before 01.10.2025 in cases involving penalty only, a GSTAT appeal against an Order-in-Appeal can be filed without insisting on pre-deposit, as held in Aakash Gupta; the Court declined any general direction since Article 141 already binds authorities. (Delhi HC, Jasmeet Singh)
- A departmental appeal where the disputed amount is below the Rs. 20 lakh monetary limit is liable to be dismissed at the threshold unless the Revenue pleads and proves an exception; raise this objection at the admission stage. (GSTAT Ghaziabad, Ram Prashad Swami)

Assessment

- If relevant documents could not be placed before the adjudicating authority and an appeal is no longer maintainable, a writ for remand can succeed on deposit of 10% of the tax; appear on the date fixed since the order revives automatically on default. (Karnataka HC, Amoghasiddeshwar Civil & Engineering Works)
- A notice under Section 73 does not need a prior scrutiny under Section 61 or an audit under Section 65, but a GSTR-1 versus GSTR-3B difference can be explained by showing, for example from the deductors' GSTR-7, that one supply was reported twice; do not rely on non-amendment of the return. (GSTAT Bengaluru, Radikan Engineers & Consultants)

Input Tax Credit

- ITC for FY 2017-18 to 2020-21 claimed in GSTR-3B filed on or before 30.11.2021 cannot be denied as time-barred under Section 16(4) because of Section 16(5); frozen bank accounts must be de-frozen. (Madras HC, Gold Youth Movement Recreation Club)
- After Bhandari Scrap Traders, Section 16(2)(c) cannot be read down; keep proof of the supplier's payment of tax (supplier certificate under Circular 183/15/2022-GST) and e-way bills, lorry receipts and stock records for inter-State purchases. (GSTAT Bengaluru, Vintek Control Systems)
- A buyer who checked the supplier's active registration, paid through banking channels and holds invoice, e-way bill and transport records cannot be denied ITC or penalised under Section 74 for the supplier's later disappearance. (GSTAT Agra, Devendra Singh v. Hema Industries)
- ITC of the previous year left unclaimed can be taken in GSTR-3B before the September return due date under Sections 16(4) and 39(9), and a GSTR-2A mismatch alone cannot justify reversal; keep invoices, e-way bills and a reconciliation ready. (GSTAT Prayagraj, Neelima Goenka)

Limitation

- A show cause notice that is not made available on the common portal within the time under Section 73(2) read with Notification No. 56/2023-CT is time-barred; the Department's technical glitch does not extend limitation. (Delhi HC, Sikka Motors)
- The First Appellate Authority cannot condone delay beyond the one-month extension under Section 107(4); file the first appeal within three months plus one month. (GSTAT Hyderabad, Teqdatum Technologies)

Principal of Natural Justice

- A personal hearing is mandatory under Section 75(4) before an adverse order, even if not requested; an order passed without it is liable to be quashed. (Karnataka HC, Vulcan Metallurgical Works)
- A cryptic SCN ('as per attachment') and a first appeal dismissed for non-prosecution without deciding the merits violate natural justice and lead to remand. (GSTAT Thane, Trivesh Enterprises LLP)
- Ex-parte orders passed on later dates not fixed for hearing are contested as violating natural justice; the Prayagraj Bench is divided and the issue stands referred to a larger Bench. (GSTAT Prayagraj, Sahu Building Material)

Recovery

- Where the entire tax is paid, no pre-deposit of interest is needed for a GSTAT appeal, and on compliance with Section 112(8) recovery of the balance is stayed under Section 112(9). (Bombay HC, Roadway Solutions India Infra)

Anti-profiteering

- Real-estate developers must pass on the additional ITC benefit worked out project-wise per sq. ft. (here Rs. 43.56, total Rs. 1,63,22,724 with GST) with 18% interest; penalty under Section 171(3A) is avoided if deposited within 30 days. (GSTAT Principal Bench, DGAP v. Candeur Constructions)
- Where post-GST ITC as a percentage of purchase value is not higher than pre-GST, there is no additional ITC benefit to pass on and Section 171 is not contravened; a DGAP closure report can be accepted. (GSTAT Principal Bench, DGAP v. Savaliya Procon)

Detention

- Goods returned to the principal after job work under a Rule 55 delivery challan and an e-way bill showing job work are not a taxable supply under Section 143, so absence of IGST is no ground for detention; tax and penalty paid can be recovered with interest. (GSTAT Bengaluru, Bang Poly Packs)

E-way Bill

- Goods in transit worth over Rs. 50,000 must carry an invoice and a valid e-way bill generated before movement; manual invoices produced three months later are treated as an afterthought. (GSTAT Agra, Shri Kishan & Co.)

Exemption

- The concessional 0.1% IGST under Notification 41/2017-Integrated Tax (Rate) needs direct movement from the supplier to the port or a registered warehouse; supplies to third-party fillers are denied the benefit, and Section 74 cannot be invoked where the department already held the intimations. (GSTAT Chandigarh, Twinkle Papers)

Interest

- A first appeal cannot be dismissed without hearing (Section 107(8)); an alternative computation is not an 'admission' requiring pre-deposit; but interest under Section 50 is payable on differential tax paid late, even if the customer has not paid, and Rule 35 does not help where tax was charged separately. (GSTAT Bengaluru, Groma Infrastructure)

Penalty

- Mere contravention of Section 16(2) or detection in audit does not make penalty under Section 74 leviable; challenge a vague SCN that does not specify the suppressed facts. (GSTAT Thiruvananthapuram, Pavithram Gold & Diamonds)

Refund

- IGST paid twice because of a clerical error in GSTR-3B Table 3.1 is excess payment and is refundable; keep a reconciliation statement ready. (GSTAT Thiruvananthapuram, Associated Cashews)
- Services rendered on own account to an overseas group entity for foreign exchange are export of services and not intermediary services, so refund of unutilised ITC with interest is available. (GSTAT Principal Bench, Navitas Eduservices)

Transfer of Cases

- Appeals pending before two or more State Benches involving an identical question of law can be transferred to the Principal Bench by applying under Section 109(6). (GSTAT Principal Bench, Reliance Jio Infocomm)

Transitional Credit

- Unavailed CENVAT credit on capital goods received after 01.07.2017 can be carried forward under Section 140(2) (Table 6(a) of TRAN-1), but Central Excise duty paid on goods cleared for export before GST cannot be taken under Section 140. (GSTAT Chandigarh, Deltron)
- Full unavailed CENVAT credit on capital goods received before 01.07.2017 can be taken in TRAN-1 Table 6(a) even if nothing was availed earlier; a clerical omission of invoice numbers is curable by producing the invoices. (GSTAT Chandigarh, JSW Vallabh Tin Plate)

KEY POINTS FOR DEPARTMENTAL OFFICERS

Appeal

- Do not insist on pre-deposit for GSTAT appeals in proceedings involving penalty only initiated before 01.10.2025 and follow Aakash Gupta without waiting for directions. (Delhi HC, Jasmeet Singh)
- Before filing an appeal, compute the disputed tax as per the circular; if it is below Rs. 20 lakh, record the exception relied upon and the Commissioner's reasoned opinion, as a bare statement of authorisation under Section 112(3) will not do. (GSTAT Ghaziabad, Ram Prashad Swami)

Assessment

- Where the taxpayer shows sufficient cause for non-production of documents, a remand for fresh adjudication is a fair course; give reasonable opportunity after the reply and documents are filed. (Karnataka HC, Amoghasiddeshwar Civil & Engineering Works)
- A discrepancy noticed in scrutiny or audit does not bind the adjudicating authority; examine the taxpayer's specific explanation against the Department's own records, record reasons, and do not confirm demand on a ground outside the notice (Section 75(7)). (GSTAT Bengaluru, Radikan Engineers & Consultants)

Input Tax Credit

- Do not deny ITC on limitation under Section 16(4) for FY 2017-18 to 2020-21 where returns were filed by 30.11.2021, and release accounts attached on that basis. (Madras HC, Gold Youth Movement Recreation Club)
- Apply Circular 183/15/2022-GST and call for the supplier's certificate; examine the supplier's data and pass details to the officers having jurisdiction to proceed against the defaulting supplier. (GSTAT Bengaluru, Vintek Control Systems)
- Do not invoke Section 74 or deny ITC merely because a supplier is later found non-existent; collusion or complicity must be established with evidence. (GSTAT Agra, Devendra Singh v. Hema Industries)
- Do not reverse ITC on the sole ground of a GSTR-3B versus GSTR-2A mismatch for periods before Section 16(2)(aa); verify the taxpayer's reconciliation and documents, and give a date of hearing in the notice. (GSTAT Prayagraj, Neelima Goenka)

Limitation

- Ensure that the SCN is issued and visible to the noticee on the portal at least three months before the order limit; if a glitch occurs, serve by another mode under Section 169(1). (Delhi HC, Sikka Motors)
- An order implemented by restoring registration cannot later be challenged in a departmental appeal; examine the First Appellate Authority's power of condonation before implementing. (GSTAT Hyderabad, Teqdatum Technologies)

Principal of Natural Justice

- Grant a personal hearing under Section 75(4) before passing an adverse order under Section 74 or 73, whether or not the taxpayer asks for it. (Karnataka HC, Vulcan Metallurgical Works)
- Issue speaking SCNs with specific grounds and pass reasoned orders; the appellate authority must decide the appeal on merits and not dismiss it for non-appearance. (GSTAT Thane, Trivesh Enterprises LLP)
- Pass the order on the date fixed or fix and communicate another date when proceeding ex-parte, as the issue of later-dated orders is pending before a larger Bench. (GSTAT Prayagraj, Sahu Building Material)

Recovery

- Do not issue recovery intimations or bank notices under Section 79(1)(c) for disputed interest covered by a pending GSTAT appeal; withdraw such notices and lift debit restrictions. (Bombay HC, Roadway Solutions India Infra)

Anti-profiteering

- The DGAP's comparison of pre-GST and post-GST credit to purchase value, converted to a per sq. ft. benefit, is a sustainable methodology, and the post-GST Commencement Certificate does not exclude pre-GST data. (GSTAT Principal Bench, DGAP v. Candeur Constructions)
- Re-investigation after remand by the CCI should compare pre-GST and post-GST ITC ratios for the period under review; a closure report accepted by both applicant and respondent is likely to be approved. (GSTAT Principal Bench, DGAP v. Savaliya Procon)

Detention

- Do not invoke Section 129 where the e-way bill and delivery challan show job work and carry the details required by Rules 55 and 138; examine Section 143 before detaining and pass a reasoned order. (GSTAT Bengaluru, Bang Poly Packs)

E-way Bill

- Parallel proceedings under Section 129 and the demand for the same goods cannot both stand; duplicate levy was reduced. (GSTAT Agra, Shri Kishan & Co.)

Exemption

- Condition (vi) of the notification is strictly construed (Time Technoplast); but invoke Section 74 only on proof of fraud, wilful misstatement or suppression, otherwise proceed under Section 73 and allow cum-tax value under Section 15(2) and Rule 35. (GSTAT Chandigarh, Twinkle Papers)

Interest

- Grant a hearing before dismissing a first appeal on limitation, authority or pre-deposit grounds; compute interest strictly on the tax actually paid late and give credit for interest already paid. (GSTAT Bengaluru, Groma Infrastructure)

Penalty

- Specify in the SCN the facts allegedly suppressed and the return in which they were to be declared, and use the correct section; the Revenue cannot improve its case at the Tribunal stage. (GSTAT Thiruvananthapuram, Pavithram Gold & Diamonds)

Refund

- Do not reject a refund of excess tax on technical or clerical errors; examine the reconciliation and the amounts already refunded separately, as tax cannot be retained without authority of law. (GSTAT Thiruvananthapuram, Associated Cashews)
- The First Appellate Authority cannot annul and send the matter back for reconsideration under Section 107(11); decide refund appeals on merits and do not rely on Advance Ruling decisions against High Court rulings. (GSTAT Principal Bench, Navitas Eduservices)

Transfer of Cases

- State Benches have no jurisdiction once the President is satisfied that an identical question of law is involved; a decision by a State Bench in such a case is without jurisdiction. (GSTAT Principal Bench, Reliance Jio Infocomm)

Transitional Credit

- Allow Section 140(2) credit on capital goods received after the appointed day if the conditions are met; interest and penalty at 10% apply only on the amount that is inadmissible. (GSTAT Chandigarh, Deltron)
- Do not restrict Section 140(2) credit by relying on the guidance note in Circular 182/14/2022-GST; verify the invoices produced and allow the credit within the time fixed. (GSTAT Chandigarh, JSW Vallabh Tin Plate)

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