GST PULSE

DAILY CASES - LAW DIGEST

(Period from 14.09.2026 to 29.10.2026)

AT A GLANCE

TOTAL CASES	HIGH COURTS	SUPREME COURT	GSTAT	KEY ISSUES
11	05	00	06	RECOVERY • INPUT TAX CREDIT • ALTERNATIVE REMEDY • APPEAL

CASE-AT-A-GLANCE

Sl.	COURT	CATEGORY	CASE	ISSUE	SECTION / RULE	OUTCOME / IN FAVOUR OF
1.	HC	Alternative Remedy	Rajkalpana Travels v. Commr., CGST Delhi North	Writ vs ex-parte s.74 order; hearing notices sent to wrong e-mail; alternative remedy	74, 107, 65, 169, 75	Relegated to s.107 appeal – Revenue
2.	HC	Appeal	Aakash Gupta v. GSTAT & Anr.	Pre-deposit for GSTAT appeals in penalty-only cases (SCN before 01.10.2025)	—	Appeals allowed without pre-deposit – Taxpayer
3.	HC	Arrest	Yaras Suresh Babu v. UOI	Threat of arrest; compliance with s.69 and Sunil Biyani	69	Disposed – s.69 to be followed – Taxpayer
4.	HC	Bail	Jaydeep Hudaka v. State of Gujarat	Regular bail after charge-sheet in alleged fake-ITC case (s.132)	132	Bail granted – Taxpayer

5.	HC	Input Tax Credit	Treco Wire v. ADC, CGST Delhi North	s.74 ITC order without supplier particulars; vires of s.16(2)(c)	74, 16, 50, 41, 73	Remanded; s.16(2)(c) upheld – Partly both
6.	GSTAT	Input Tax Credit	New Star Trading v. ADC (Appeals), Allahabad	ITC on invoices of non-existent suppliers; goods never moved	16, 74, 155, 50, 75	ITC denial upheld; penalty remanded – Partly both
7.	GSTAT	Penalty	Needs Manpower v. Commr. of Central Taxes	s.74(1) penalty where RCM tax was paid before SCN	74, 73, 16, 9	Penalty cancelled – Taxpayer
8.	GSTAT	Principal of Natural Justice	Meera Associates v. DC, Secunderabad	Non-speaking order ignoring evidence filed by taxpayer	112, 107, 161, 73 / R.142	Remanded – Taxpayer
9.	GSTAT	Recovery	S.S. Hegde v. K M B Facility Mgmt. Services	s.76 applies to registered person who collected GST and filed nil returns	76, 112, 50, 73, 74	Penalty restored – Revenue
10.	GSTAT	Recovery	S.S. Hegde v. Pavitra Associates	s.76 penalty on GST collected from Railways but not remitted	76, 50, 122, 73, 74	Penalty restored – Revenue
11.	GSTAT	Recovery	N.G. Kumar v. Harji Engineering Works	s.76 for unpaid self-assessed tax; s.16(4) time-barred ITC	76, 112, 16, 29, 50, 73, 74 / R.111	Order-in-Original restored – Revenue

DETAILED CASE NOTES

CASE-01 | Rajkalpana Travels v. Commr., CGST Delhi North			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
High Court of Delhi	W.P.(C) 6040/2026	28.10.2026	Hon'ble Mr. Justice Anil Kshetarpal and Hon'ble Mr. Justice Bharat Parashar

SUBJECT CATEGORY / SECTION

ALTERNATIVE REMEDY – Sections 74, 107, 65, 169, 75(4) CGST Act; Section 14 Limitation Act, 1963; Article 226

ISSUE INVOLVED

Whether a writ petition against an ex parte Section 74 order (demand Rs.4,49,93,111/-) on the ground that hearing notices were sent to a wrong e-mail address should be entertained despite the statutory appeal under Section 107.

BRIEF FACTS

Following an audit under Section 65 (Audit Memo 06.09.2025, ADT-02 19.09.2025, DRC-01A 23.09.2025), SCN dated 29.09.2025 under Section 74 was issued and the Order-in-Original dated 16.03.2026 confirmed demand of Rs.4,49,93,111/- with interest and equal penalty. Hearings were fixed for 03.02, 11.02 and 19.02.2026. The petitioner said notices went to av636148@gmail.com instead of its registered e-mail rajkalpanatravels@gmail.com; the department said the e-mails did not bounce.

FINAL DECISION

Writ petition disposed of; petitioner relegated to the appeal under Section 107 with all contentions left open.

DIRECTIONS

Petitioner may pursue Section 107 appeal; all contentions (service of notices, Section 75(4), consideration of explanations, merits) left open; if an application under Section 14 of the Limitation Act is filed, the appellate authority shall consider it in accordance with law.

CASE-02 | Aakash Gupta v. GSTAT & Anr.			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
High Court of Delhi	W.P.(C) 12808/2026	14.09.2026	Hon'ble Mr. Justice Anil Kshetarpal and Hon'ble Ms. Justice Shail Jain

SUBJECT CATEGORY / SECTION

APPEAL – Pre-deposit for appeals (amendment effective 01.10.2025); no section number cited in the order

ISSUE INVOLVED

Whether the pre-deposit requirement introduced by the amendment of 01.10.2025 can be insisted upon for appeals before GSTAT in penalty-only cases where the show cause notices were issued before the amendment.

BRIEF FACTS

A batch of nine writ petitions was filed against GSTAT and the appellate authority. The SCNs in all cases were issued before 01.10.2025, i.e. before the amendment introducing pre-deposit for appeals. The petitioners wanted to file appeals before GSTAT in matters involving penalty alone without making the pre-deposit.

FINAL DECISION

Writ petitions disposed of; GSTAT directed to permit the petitioners to file their appeals without insisting on pre-deposit, in cases involving penalty alone.

DIRECTIONS

GSTAT to permit the petitioners to file their respective appeals without insisting upon pre-deposit, in cases involving penalty alone. Pending applications closed; photocopy of the order to be kept in connected matters.

CASE-03 | Yaras Suresh Babu v. UOI			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
High Court for the State of Telangana at Hyderabad	W.P. No. 35130 of 2026	27.10.2026	Hon'ble the Acting Chief Justice P. Sam Koshy and Hon'ble Sri Justice Suddala Chalapathi Rao

SUBJECT CATEGORY / SECTION

ARREST – Section 69 CGST Act; Article 226 of the Constitution

ISSUE INVOLVED

Apprehension of coercive action and arrest by DGGI without following the procedure under Section 69 of the CGST Act and without serving a copy of the arrest order, in light of Union of India v. Sunil Biyani, (2026) SCC OnLine SC 1544.

BRIEF FACTS

The petitioner, CEO and director of a company, apprehended arrest and coercive steps by the DGGI Hyderabad Zonal Unit without compliance with Section 69 of the CGST Act and without service of a copy of the order with reasonable time to avail remedies. He sought a writ of mandamus and a direction restraining coercive steps including arrest.

FINAL DECISION

Writ petition disposed of in terms of the Union's statement; respondents directed to ensure that all proceedings adhere to the CGST Act and, if arrest is intended, that Section 69 is strictly followed.

DIRECTIONS

Respondent authorities to ensure all proceedings initiated adhere to the provisions of the CGST Act; if the petitioner is to be arrested, Section 69 shall be strictly adhered to. No order as to costs; miscellaneous petitions closed.

CASE-04 | Jaydeep Hudaka v. State of Gujarat

COURT	CASE NO.	DATE OF DECISION	CORAM
High Court of Gujarat at Ahmedabad	R/CR.MA/25580/2026	28.10.2026	Hon'ble Mr. Justice Hasmukh D. Suthar

SUBJECT CATEGORY / SECTION

BAIL – Section 132 CGST Act; Section 483 Bharatiya Nagarik Suraksha Sanhita, 2023; Article 21

ISSUE INVOLVED

Grant of successive regular bail after charge-sheet to an accused alleged to have availed fake ITC of about Rs.43-44 crore through two bogus firms (offence under Section 132 of the CGST/GGST Acts read with Section 20 of the IGST Act).

BRIEF FACTS

DGGI Surat registered File No. DGGI/INT/INTL/696/2026-GR-1 alleging that the applicant, claimed to be merely an accountant, forged documents, obtained registrations of M/s Ganesh Trading and M/s Prime Petrochem and fraudulently availed ITC of Rs.43-44 crore without actual transactions. He was arrested on 01.08.2026 and has been in jail since; charge-sheet has been filed, books and devices are seized, and the maximum punishment under Section 132 is five years.

FINAL DECISION

Application allowed; applicant released on successive regular bail on a personal bond of Rs.25,000 with one surety and stringent conditions.

DIRECTIONS

Personal bond of Rs.25,000 with one surety; surrender passport; not to leave Gujarat without permission; mark presence at police station twice a month for three months; cooperate with investigation; no contact with witnesses; furnish UIDAI, contact and address details; no misuse of liberty. Observations are preliminary and not to influence the trial.

CASE-05 | Treco Wire v. ADC, CGST Delhi North

COURT	CASE NO.	DATE OF DECISION	CORAM
High Court of Delhi	W.P.(C) 583/2026	29.09.2026	Hon'ble Mr. Justice Anil Kshetarpal and Hon'ble Ms. Justice Bharat Parashar

SUBJECT CATEGORY / SECTION

INPUT TAX CREDIT – Sections 74(1), 16(2)(c), 50, 41, 73 CGST Act

ISSUE INVOLVED

Validity of a Section 74 order confirming ITC demand of Rs.3,34,21,261/- (retrospective cancellation of suppliers' registrations) with interest and equal penalty, and constitutional challenge to Section 16(2)(c) of the CGST Act.

BRIEF FACTS

Petitioner, a copper-wire manufacturer, was audited for 2017-18 to 2020-21. Audit memo (23.07.2023), ADT-02 (27.07.2023), DRC-01A and SCN dated 22.09.2023 under Section 74 alleged ITC of Rs.3,34,21,261/- was availed on invoices of suppliers whose registrations were cancelled retrospectively, plus Rs.50,30,256/- interest for delayed payment beyond 180 days. Order-in-Original dated 15.01.2024 confirmed tax, interest and equal penalty.

FINAL DECISION

Order-in-Original dated 15.01.2024 and consequential proceedings set aside; matter remitted for fresh adjudication; prayers to strike down or read down Section 16(2)(c) rejected.

DIRECTIONS

Petitioner to appear before the adjudicating authority on 08.10.2026 at 2:30 P.M.; authority to issue notice, give an effective hearing, consider the reply, identify suppliers and transactions, examine independently whether Section 74 is attracted, and endeavour to pass a fresh order within eight weeks of appearance. No opinion on merits of ITC entitlement.

CASE-06 | New Star Trading v. ADC (Appeals), Allahabad			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Lucknow (Division Bench, Court II)	APL/37/LCK/2026	28.10.2026	Hon'ble Mr. Narendra Kumar, Member (Judicial) and Hon'ble Mr. Alok Chopra, Member (Technical)

SUBJECT CATEGORY / SECTION

INPUT TAX CREDIT – Sections 16(2)(b), 16(2)(c), 74, 155, 50, 75(13) CGST Act

ISSUE INVOLVED

Whether ITC of Rs.7,69,456/- availed on invoices of two non-existent suppliers can be denied under Section 74 where goods allegedly never moved, and whether penalty enhanced to 100% by the first appellate authority is sustainable.

BRIEF FACTS

The appellant availed ITC of Rs.7,69,456/- (CGST 1,54,328; SGST 1,54,328; IGST 4,60,800) on invoices from M/s Diamond Enterprises (Bhopal; five invoices of 04.07.2018, taxable value Rs.25.60 lakh) and M/s Raj Trade Link Corporation (Ghaziabad; four invoices of 21.08.2017, taxable value Rs.17.14 lakh). Both suppliers were found non-existent; RTO reports on the nine vehicles in the e-way bills showed unregistered, unpermitted, overloaded or long-sold vehicles. Order-in-Original of 04.12.2024 was upheld by the Commissioner (Appeals) on 19.02.2026, which also raised penalty from Rs.76,946 to Rs.7,69,456.

FINAL DECISION

Appeal against the order-in-appeal rejected and the order partly upheld (ITC denial sustained); penalty imposed in both the order-in-original and order-in-appeal set aside and the matter remanded for redetermination of penalty keeping Section 75(13) in view.

DIRECTIONS

Adjudicating authority to redetermine the penalty keeping Section 75(13) of the CGST Act in mind; penalty amounts in the OIO and OIA set aside.

CASE-07 | Needs Manpower v. Commr. of Central Taxes			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, Bengaluru Bench	APL/74/BUR/2026	28.10.2026	Hon'ble Mr. Srikanth Venkatraman, Member (Judicial) and Hon'ble Ms. Sudha Koka, Member (Technical)

SUBJECT CATEGORY / SECTION

PENALTY – Sections 74(1), 74(5), 73(5), 16, 9(4) CGST Act

ISSUE INVOLVED

Whether penalty under Section 74(1) is justified where RCM tax and interest were paid before the SCN and the only ground for invoking Section 74 was non-disclosure of the supplies in GSTR-3B.

BRIEF FACTS

The appellant (manpower supplier) was audited for July 2017 to March 2020. SCN dated 10.02.2023 invoked Section 74 for non-payment of RCM on legal and sponsorship services, services from unregistered persons and rent-a-cab, and non-reversal of ITC on written-off vendor payables. The Order-in-Original of 28.06.2023 and the Additional Commissioner (Appeals), Mysuru (order of 02.12.2025) confirmed 100% penalty on the ground that non-declaration in GSTR-3B amounted to suppression.

FINAL DECISION

Appeal allowed; order of the Additional Commissioner (Appeals), Mysuru set aside and the penalty cancelled.

DIRECTIONS

Appeal allowed; order-in-appeal dated 02.12.2025 set aside; penalty cancelled.

CASE-08 | Meera Associates v. DC, Secunderabad			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Hyderabad (Division Bench, Court I)	APL/16/HYD/2026	27.10.2026	Hon'ble Mr. Sushil Kumar Sharma, Member (Judicial) and Hon'ble Mr. Duvvuri Krishna Srinivas, Member (Technical)

SUBJECT CATEGORY / SECTION

PRINCIPAL OF NATURAL JUSTICE – Sections 107(1), 112, 161, 73 CGST Act; Rule 142 CGST Rules

ISSUE INVOLVED

Whether the first appellate authority and the adjudicating authority could confirm demand (underdeclared outward tax and excess ITC for 2017-18) by a cryptic, non-speaking order stating that 'no documentary evidence' was produced.

BRIEF FACTS

The appellant, a railway parcel-service lease holder transporting hatching eggs by rail, was issued SCN dated 17.11.2021 under Section 73 (Rule 142) for under-declaration of tax and excess ITC (2017-18). It said transport of agricultural produce by rail is exempt (Notification 12/2017-CT(R), S.No.20) and its GSTR-9 showed the turnover as taxable by data-entry error. The Order-in-Original (28.12.2022) confirmed the demand; the Order-in-Appeal (10.12.2024) partly reduced it; a Section 161 rectification application was rejected.

FINAL DECISION

Impugned order-in-appeal set aside as non-speaking; matter remitted to the original adjudicating authority to pass a fresh order after considering the explanations and documents.

DIRECTIONS

Fresh order to be passed within eight weeks from receipt of a copy of the order after taking into account the explanations and documents furnished; no order as to costs.

CASE-09 | S.S. Hegde v. K M B Facility Mgmt. Services			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Bengaluru (Division Bench, Court II)	APL/17/BUR/2026	29.10.2026	Hon'ble Ms. Sudha Koka, Member (Technical) and Hon'ble Mr. Srikanth Venkatraman, Member (Judicial)

SUBJECT CATEGORY / SECTION

RECOVERY – Sections 76(1), 73(11), 74, 50, 112(3) CGST Act

ISSUE INVOLVED

Whether Section 76 of the CGST Act can be invoked against a registered taxpayer who collected GST under valid invoices but filed nil or no GSTR-3B returns and withheld the tax, and whether penalty under Section 76 was rightly deleted by the first appellate authority.

BRIEF FACTS

For April 2018 to March 2021 the respondent supplied security, cleaning and maintenance services to South Western Railways, charged and collected GST but filed nil/no GSTR-3B returns. SCN dated 23.11.2021 under Section 76 was followed by DRC-03 payments (Rs.43,63,237) in September 2022 and an Order-in-Original dated 15.11.2022 confirming demand, interest and penalty. The Order-in-Appeal dated 27.02.2026 corrected the payment ledger but set aside the Section 76 penalty on the footing that Section 76 does not apply to registered suppliers; the Department appealed.

FINAL DECISION

Departmental appeal allowed; the portion of the Order-in-Appeal (GST AP 28/2024-25 dated 27.02.2026) setting aside the Section 76 penalty is set aside; penalty equal to the tax imposed in the OIO of 15.11.2022 restored and confirmed.

DIRECTIONS

Respondent to pay the penalty dues, giving adjustment for any pre-deposit, within eight weeks of the order.

CASE-10 | S.S. Hegde v. Pavitra Associates			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Bengaluru (Division Bench, Court II)	APL/29/BUR/2026	29.10.2026	Hon'ble Ms. Sudha Koka, Member (Technical) and Hon'ble Mr. Srikanth Venkatraman, Member (Judicial)

SUBJECT CATEGORY / SECTION

RECOVERY – Sections 76(1), 122(2)(b), 73(11), 74, 50 CGST Act

ISSUE INVOLVED

Whether Section 76 of the CGST Act applies to a registered taxpayer who collected GST from the Railways under valid invoices, short-declared turnover and stopped filing GSTR-3B returns, withholding Rs.25,18,205 of tax, and whether the equivalent penalty was rightly deleted by the first appellate authority.

BRIEF FACTS

For April 2018 to September 2021 the respondent supplied data-entry, crew-management and dietary food services to South Western Railway, Hubballi, collected GST of Rs.30,60,658, short-declared turnover up to October 2019 and filed no GSTR-3B thereafter (registration cancelled 01.11.2019), withholding Rs.25,18,205. SCN dated 23.03.2022 (Section 76, interest under Section 50, penalty under Section 122(2)(b) read with Section 76) led to an Order-in-Original dated 21.11.2022; the tax was paid by four DRC-03 payments on 05.04.2023 and 14.07.2023. The Order-in-Appeal dated 08.03.2024 deleted the penalty.

FINAL DECISION

Departmental appeal allowed; the portion of OIA No. BGM-JJ-ADC-118-2023-24-GST dated 08.03.2024 setting aside the penalty is set aside; penalty of Rs.25,18,205 under Section 76 imposed vide OIO dated 21.11.2022 restored and confirmed.

DIRECTIONS

Respondent to discharge the penalty dues, with adjustment of any pre-deposits, within eight weeks of the order.

CASE-11 | N.G. Kumar v. Harji Engineering Works			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Bengaluru (Division Bench, Court II)	APL/36/BUR/2026	29.10.2026	Hon'ble Ms. Sudha Koka, Member (Technical) and Hon'ble Mr. Srikanth Venkatraman, Member (Judicial)

SUBJECT CATEGORY / SECTION

RECOVERY – Sections 76(1), 76(2), 76(4), 16(4), 29(2)(c), 112(3), 50, 73, 74 CGST Act; Rule 111 CGST Rules

ISSUE INVOLVED

Whether proceedings under Section 76 of the CGST Act can be validly invoked against a registered person for non-payment of self-assessed tax declared in GSTR-1, and whether the first appellate authority erred in holding that notice should have been issued under Section 73 or 74.

BRIEF FACTS

The respondent declared outward supplies with tax of Rs.1,19,04,300 in GSTR-1 for March to November 2019 but did not file GSTR-3B or deposit the tax; its registration was cancelled suo motu on 20.11.2019. SCN dated 20.10.2020 under Section 76(1) led to the Order-in-Original of 11.10.2021 confirming the demand (after appropriating Rs.55,19,464 cash), disallowing Rs.63,84,836 ITC for delayed GSTR-3B beyond Section 16(4), with interest and an equal penalty of Rs.1,19,04,300 under Section 76(2). The Order-in-Appeal dated 20.06.2023 set it aside.

FINAL DECISION

Departmental appeal allowed; OIA dated 20.06.2023 set aside; Order-in-Original dated 11.10.2021 restored in its entirety.

DIRECTIONS

Order-in-Appeal set aside and Order-in-Original (tax, interest, ITC disallowance and equal penalty under Section 76(2)) restored in its entirety.

KEY POINTS FOR TAXPAYERS

Alternative Remedy

- If a Section 74 order is challenged only on non-service of hearing notices, the High Court may relegate you to the Section 107 appeal; keep proof of your registered e-mail, file the appeal in time and seek exclusion of writ-pending time under Section 14 of the Limitation Act. (Delhi HC, Rajkalpana Travels)

Appeal

- Where the SCN was issued before 01.10.2025, a penalty-only appeal before GSTAT cannot be refused for want of pre-deposit. (Delhi HC, Aakash Gupta)

Arrest

- Arrest must follow Section 69 of the CGST Act and the safeguards laid down in Sunil Biyani; the Court recorded the department's assurance to that effect. (Telangana HC, Yaras Suresh Babu)

Bail

- In Section 132 cases carrying a maximum of five years, bail after charge-sheet is the norm even for large alleged fake-ITC claims; continuing investigation is not a ground to refuse it. (Gujarat HC, Jaydeep Hudaka)

Input Tax Credit

- A Section 74 order built on retrospective cancellation of suppliers must name the suppliers, invoices, cancellation dates and ITC per supplier, otherwise it can be set aside; Section 16(2)(c) itself stands. (Delhi HC, Treco Wire)
- Invoices, bank payments and GSTR-2A entries do not prove receipt of goods when the suppliers are bogus; be ready to prove actual movement (vehicle, e-way bill, freight, delivery proof). (GSTAT Lucknow, New Star Trading)

Penalty

- Omission of supplies in GSTR-3B, or payment of RCM tax with interest on audit pointing it out, does not by itself justify penalty under Section 74(1); document your reasons and pay before the SCN. (GSTAT Bengaluru, Needs Manpower)

Principal of Natural Justice

- File submissions with acknowledgement; an order that ignores them and says no evidence was produced can be set aside as non-speaking, and an exemption may be claimed even if not claimed earlier. (GSTAT Hyderabad, Meera Associates)

Recovery

- Collecting GST on invoices and not remitting it, or filing nil or no GSTR-3B, attracts Section 76 even for a registered person, and payment through DRC-03 later does not erase the equal penalty. (GSTAT Bengaluru, K M B Facility Management and Pavitra Associates)
- Delayed filing of GSTR-3B does not revive ITC barred by Section 16(4). (GSTAT Bengaluru, Harji Engineering Works)

KEY POINTS FOR DEPARTMENTAL OFFICERS

Alternative Remedy

- Keep proof of service of every hearing notice (registered e-mail, portal upload, virtual-hearing link and slot); disputed service of notices is what takes an ex parte order to court. (Delhi HC, Rajkalpana Travels)

Appeal

- Do not insist on pre-deposit for appeals arising from SCNs issued before 01.10.2025 in penalty-only matters. (Delhi HC, Aakash Gupta)

Arrest

- Strictly comply with Section 69 of the CGST Act, including service of the order and reasonable time, before any arrest. (Telangana HC, Yaras Suresh Babu)

Bail

- Objections to bail based on continuing investigation or fear of tampering carry little weight after charge-sheet when nothing remains to be recovered; the Court meets them through conditions. (Gujarat HC, Jaydeep Hudaka)

Input Tax Credit

- Issue Section 74 orders only with supplier-wise particulars and specific findings on fraud, wilful misstatement or suppression, after dealing with the reply. (Delhi HC, Treco Wire)
- RTO, e-way bill and supplier-premises verification are accepted evidence that goods never moved, but penalty must be fixed afresh with regard to Section 75(13). (GSTAT Lucknow, New Star Trading)

Penalty

- Show the foundational facts of fraud, wilful misstatement or suppression in the SCN (Tata Steel; Instruction 05/2023-GST) and consider the taxpayer's explanation before levying Section 74 penalty. (GSTAT Bengaluru, Needs Manpower)

Principal of Natural Justice

- Pass speaking orders that deal with the evidence filed; recording 'no documentary evidence' despite acknowledged documents leads to remand. (GSTAT Hyderabad, Meera Associates)

Recovery

- Section 76 can be invoked against registered persons who collect tax and withhold it; match GSTR-7, GSTR-1 and bank statements to prove actual collection. (GSTAT Bengaluru, K M B Facility Management, Pavitra Associates and Harji Engineering Works)

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