GST PULSE

DAILY CASES - LAW DIGEST

(Period from 26.10.2026 to 30.10.2026)

AT A GLANCE

TOTAL CASES	HIGH COURTS	SUPREME COURT	GSTAT	KEY ISSUES
10	01	01	08	INPUT TAX CREDIT • REFUND • AUDIT • SERVICE OF NOTICE

CASE-AT-A-GLANCE

Sl.	COURT	CATEGORY	CASE	ISSUE	SECTION / RULE	OUTCOME / IN FAVOUR OF
1.	HC	Audit	Oyster Steel & Iron v. AC, CGST Audit-I	Audit notice (s.65) after retrospective cancellation of registration	2, 29, 65 / R.21A, 22, 101	Writ dismissed – Revenue
2.	SC	Service of Notice	Anupam Industries v. State of UP	Physical service of notice on cancelled registrant; HC remand stayed	74, 75, 169	Notice issued; HC directions stayed – Taxpayer
3.	GSTAT	Appeal	Dangarh MPCASS v. STO, Barnala	Appeal dismissed as 'multiplicity of litigation' without deciding merits	44, 73, 75, 107, 161 / R.42, 142	Remanded to Appellate Authority – Partly Both
4.	GSTAT	Confiscation	State Tax Dept. v. Nihal Tobacco Co.	Penalty and fine u/s 130 on unaccounted stock found at survey	35, 73, 74, 130 / R.56, 57	Dept. appeals dismissed – Taxpayer

5.	GSTAT	Input Tax Credit	Indermal Aidanmal Oswal v. Commr., CT Pune-II	ITC denial and 180-day non-payment interest (Rule 37, 2018-19)	16, 50, 73, 155 / R.37, 142	Appeal dismissed – Revenue
6.	GSTAT	Input Tax Credit	Sarthak Traders v. Commr., UP State Tax	ITC demand on GSTR-2A vs 3B mismatch; ex parte appeal dismissal	16, 39, 73, 107	Appeal allowed – Taxpayer
7.	GSTAT	Input Tax Credit	Dhanaula Co-op Agri. Society v. STO	Rule 42 ITC reversal on exempt cattle-feed trading; GSTR-1 vs 9 gap	17, 73 / R.42, 43	Remanded to Adjudicating Authority – Partly Both
8.	GSTAT	Interest	Om Textiles Mills v. Commr., State Tax	Interest on delayed re-credit of demand paid via credit ledger	56, 107	Appeal allowed – Taxpayer
9.	GSTAT	Refund	Kedia Agro v. Pr. Commr., Hyderabad GST	Inverted-duty refund (edible oils) rejected as filed after 18.07.2022	54 / R.89, 92	Appeal allowed; fresh decision – Taxpayer
10.	GSTAT	Refund	Kirloskar Brothers v. Commr., State Tax	Refund of excess GST paid (12% vs 5%) barred by limitation	2, 31, 54 / R.89, 92	Appeal dismissed – Revenue

DETAILED CASE NOTES

CASE-01 | Oyster Steel & Iron v. AC, CGST Audit-I			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
High Court of Delhi	W.P.(C) 15619/2023	30.10.2026	Hon'ble Mr. Justice Anil Kshetarpal and Hon'ble Mr. Justice Bharat Parashar

SUBJECT CATEGORY / SECTION

AUDIT – Sections 2(13), 2(94), 29(3), 65(1), 65(7) CGST Act; Rules 21A(1), 21A(3), 22(3), 101(1), 101(2) CGST Rules

ISSUE INVOLVED

Whether an audit notice under Section 65 of the CGST Act (FORM GST ADT-01) for 01.07.2017 to 31.03.2021 can be pursued when the taxpayer's registration was later cancelled with retrospective effect from 31.12.2019, either altogether or for the period after 31.12.2019.

BRIEF FACTS

The petitioner, registered in July 2017, applied on 11.01.2020 for cancellation of registration from 31.12.2019 on closure of business, but the application remained pending. On 15.09.2022 the department issued an audit notice under Section 65 for 01.07.2017 to 31.03.2021. In W.P.(C) 5805/2023 the petitioner obtained an order dated 04.05.2023 directing that the cancellation take effect from 31.12.2019 (post-cancellation returns to be void and non-est), without disclosing the audit notice. The petitioner then challenged the audit notice in this writ petition (stay granted 05.12.2023), arguing that after retrospective cancellation it was no longer a 'registered person' under Section 65.

FINAL DECISION

Writ petition dismissed. Retrospective cancellation with effect from 31.12.2019 does not render the audit notice dated 15.09.2022 without jurisdiction, wholly or for the period after 31.12.2019; the audit period need not be curtailed. Interim order dated 05.12.2023 vacated.

DIRECTIONS

The interim order dated 05.12.2023 is vacated. The Court clarified that nothing in the judgment allows the department to treat post-31.12.2019 returns as valid, disregard the retrospective cancellation, or assume taxable supplies or liability after that date. It is open to the respondent, if so advised, to seek modification of the order dated 04.05.2023 in W.P.(C) 5805/2023 in accordance with law.

CASE-02 | Anupam Industries v. State of UP			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
Supreme Court of India	SLP(C) 33337/2026	26.10.2026	Hon'ble Mr. Justice Ujjal Bhuyan and Hon'ble Mr. Justice Atul S. Chandurkar

SUBJECT CATEGORY / SECTION

SERVICE OF NOTICE – Sections 74, 75(4), 169(1)(a), 169(1)(b) CGST/UPGST Act

ISSUE INVOLVED

Whether a taxpayer whose GST registration stands cancelled must be served the adjudication notice physically, with Relied Upon Documents, and not merely by upload on the common portal; challenge to the remand directions in paragraphs 7 and 8 of the Allahabad High Court order dated 27.05.2026 (WT No. 2778/2026).

BRIEF FACTS

The Allahabad High Court (27.05.2026, WT 2778/2026) set aside a Section 74 adjudication order, holding that uploading the show cause notice on the portal after cancellation of registration violated natural justice, and remitted the matter with a direction to serve a fresh notice physically with RUDs within ten days and allow two weeks for a reply. The assessee, appearing in person, filed this SLP against those remand directions.

FINAL DECISION

Notice issued, returnable in eight weeks. In the meanwhile there is a stay of paragraphs 7 and 8 of the impugned High Court order dated 27.05.2026. Matter listed on 27.01.2027.

DIRECTIONS

Issue notice returnable in eight weeks; stay of paragraphs 7 and 8 of the Allahabad High Court order dated 27.05.2026; list on 27.01.2027.

CASE-03 | Dangarh MPCASS v. STO, Barnala			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Chandigarh (Division Bench, Court I)	APL/182/CHD/2026	30.10.2026	Hon'ble Mr. Jatinder Pal Singh, Member (Judicial) and Hon'ble Mr. Pradeep Kumar Goel, Member (Technical)

SUBJECT CATEGORY / SECTION

APPEAL – Sections 44, 73(5), 73(9), 75(4), 75(6), 107(11), 161 CGST Act; Rules 42, 142 CGST Rules

ISSUE INVOLVED

Whether the First Appellate Authority could dismiss the appeal against rejection of a rectification application on the ground of 'multiplicity of litigation' without passing an order under Section 107(11) on both appeals filed against the same Order-in-Original and without dealing with the merits.

BRIEF FACTS

A multi-purpose co-operative agricultural service society trading in cattle feed received a DRC-01A (02.05.2024) for FY 2019-20 alleging non-reversal of ITC on exempt supplies and a GSTR-1 vs GSTR-9 turnover difference. After a DRC-01 and an Order-in-Original dated 30.08.2024 (tax Rs. 93,606, interest Rs. 82,860, penalty Rs. 20,000; total Rs. 1,96,466), its rectification application was rejected on 05.06.2025 as no reply to DRC-01 was filed. Of the two appeals before the Appellate Authority (merits, No. 233/2024-25, and rectification, No. 145/2025-26), the Order-in-Appeal of 10.12.2025 dismissed one solely on 'multiplicity of litigation'.

FINAL DECISION

Appeal disposed of by quashing the impugned Order-in-Appeal dated 10.12.2025 and remanding both appeals to the Appellate Authority for fresh orders.

DIRECTIONS

The Appellate Authority shall pass fresh orders on both appeals, dealing with the primary grounds against the Order-in-Original dated 30.08.2024 and the grounds against rejection of the rectification application dated 05.06.2025, after giving reasonable opportunity including a personal hearing.

CASE-04 | State Tax Dept. v. Nihal Tobacco Co.

COURT	CASE NO.	DATE OF DECISION	CORAM
GSTAT, State Bench Agra (Court I)	APL/69/AGR/2026	30.10.2026	Hon'ble Mr. Ajeet Singh, Member (Judicial) and Hon'ble Mr. Vivek Kumar, Member (Technical)

SUBJECT CATEGORY / SECTION

CONFISCATION – Sections 35(1), 35(6), 73, 74, 107, 112(1), 122, 130(2), 161 CGST Act; Rules 56, 57 CGST Rules

ISSUE INVOLVED

Whether penalty and fine under Section 130(2) in lieu of confiscation can be imposed where unaccounted stock is found on survey/inspection of business premises, or whether only proceedings under Sections 73/74 can be initiated.

BRIEF FACTS

In five connected second appeals filed by the State Tax department, special investigating teams found unaccounted tobacco raw material or products at the respondents' premises, seized them and imposed penalty and fine under Section 130 read with Section 122 (for example, Rs. 1,21,676 in this appeal on 27,029 kg of tobacco products valued at Rs. 12,16,755; SCN dated 30.09.2025). The First Appellate Authority set aside the orders, holding that for unaccounted stock only Sections 73/74 can be invoked. The department appealed to the Tribunal under Section 112.

FINAL DECISION

All five departmental appeals dismissed as without merit; the First Appellate Authority's orders setting aside the Section 130 penalty and fine are upheld.

DIRECTIONS

Appeals dismissed; orders of the First Appellate Authority upheld. Copy of the order to be communicated to all concerned.

CASE-05 | Indermal Aidanmal Oswal v. Commr., CT Pune-II

COURT	CASE NO.	DATE OF DECISION	CORAM
GSTAT, Pune Bench	APL/9/PUN/2026	29.10.2026	Hon'ble Mr. Shridhar Mahadeo Bhosale, Member (Judicial) and Hon'ble Dr. Nirmal Kumar Soren, Member (Technical)

SUBJECT CATEGORY / SECTION

INPUT TAX CREDIT – Sections 16(2), 50(3), 73(1), 73(5), 73(9), 112(1), 122(2)(a), 155 CGST Act; Section 20 IGST Act; Rules 37(3), 142(2) CGST Rules

ISSUE INVOLVED

Whether (i) ITC of Rs. 31,115 on invoices of a supplier whose registration was cancelled retrospectively was rightly denied, (ii) interest of Rs. 3,80,408 is payable on ITC for supplies not paid for within 180 days (second proviso to Section 16(2) read with Rule 37 as it stood for 2018-19, when FORM GSTR-2 was never operational), and (iii) the penalty of Rs. 20,000 and the DRC-07 summary ground survive.

BRIEF FACTS

A plywood trader (FY 2018-19) was audited; the SCN dated 10.03.2023 under Section 73(1) proposed recovery of ITC of Rs. 31,115 (IGST) on eight invoices of Shanmukh Traders (supplier's registration cancelled w.e.f. 03.07.2017) and interest of Rs. 3,80,408 on ITC where suppliers were not paid within 180 days. The OIO confirmed both with penalties; the first appellate authority upheld the demands and reduced the penalty to Rs. 20,000. The appellant paid Rs. 31,115 by DRC-03 on 21.01.2025 and appealed to the Tribunal.

FINAL DECISION

Appeal dismissed; order-in-appeal dated 25.11.2024 upheld. Demand determined: tax Rs. 31,115 (IGST) with interest under Section 50 (to be quantified), interest of Rs. 3,80,408 (IGST Rs. 3,59,786; CGST Rs. 10,311; SGST Rs. 10,311) and penalty Rs. 20,000 (IGST). No order as to costs.

DIRECTIONS

The proper officer shall quantify the interest on the tax, adjust the pre-deposit of Rs. 39,091 (09.04.2024) and the payment of Rs. 31,115 made by DRC-03 (21.01.2025) against the demand so determined, and communicate the balance payable, if any.

CASE-06 | Sarthak Traders v. Commr., UP State Tax

COURT	CASE NO.	DATE OF DECISION	CORAM
GSTAT, State Bench Prayagraj (Division Bench, Court I)	APL/8/ALB/2026	29.10.2026	Hon'ble Mr. Mahtab Ahmad, Member (Judicial) and Hon'ble Mr. Ashish Varma, Member (Technical)

SUBJECT CATEGORY / SECTION

INPUT TAX CREDIT – Sections 16(4), 39(9), 50, 61, 73(1), 73(9), 75(4), 107(11), 107(12), 112, 113(1), 115 CGST Act

ISSUE INVOLVED

Whether a demand for ITC of Rs. 1,92,949.93 based only on a mismatch between GSTR-2A and GSTR-3B for FY 2019-20 can stand where the appellant availed FY 2018-19 credit in FY 2019-20 within the time under Sections 16(4) and 39(9); whether the first appellate authority could dismiss ex parte without reasons and misapply Circular No. 183/15/2022-GST.

BRIEF FACTS

Following an ASMT-10 notice, an SCN dated 06.05.2024 under Section 73(1) alleged excess ITC of Rs. 1,92,949.93 (GSTR-3B Rs. 3,04,303.37 vs GSTR-2A Rs. 1,11,353.40) and short output tax of Rs. 7,572.44 for FY 2019-20. The ex parte OIO of 16.08.2024 confirmed total demand Rs. 3,76,610.58. The first appeal was dismissed ex parte on 06.02.2025 relying on Circular 183/15/2022-GST (no CA or supplier certificates). The appellant accepted the output tax difference and contested only the ITC demand.

FINAL DECISION

Appeal allowed. Order-in-Appeal dated 06.02.2025 and Order-in-Original dated 16.08.2024 set aside to the extent of the ITC demand of Rs. 1,92,949.93; tax, interest and penalty on that demand quashed. Output tax of Rs. 7,572.44 (accepted and paid) not disturbed.

DIRECTIONS

Appellant entitled to consequential relief as per law, including refund of the pre-deposit with interest under Section 115. No order as to costs.

CASE-07 | Dhanaula Co-op Agri. Society v. STO

COURT	CASE NO.	DATE OF DECISION	CORAM
GSTAT, State Bench Chandigarh (Division Bench, Court I)	APL/181/CHD/2026	30.10.2026	Hon'ble Mr. Jatinder Pal Singh, Member (Judicial) and Hon'ble Mr. Pradeep Kumar Goel, Member (Technical)

SUBJECT CATEGORY / SECTION

INPUT TAX CREDIT – Sections 17(2), 44, 73(9), 75(4), 107(11), 161 CGST Act; Rules 26(3), 42(1)(c), 42(1)(f), 43, 142(1A), 142(2A) CGST Rules

ISSUE INVOLVED

Whether ITC reversal under Section 17(2) read with Rules 42 and 43 is required where exempt supplies consist of trading in cattle feed purchased at 0% GST with no ITC availed, and whether a small GSTR-1 vs GSTR-9 difference could be demanded without considering the reply.

BRIEF FACTS

A co-operative agricultural service society trading in cattle feed (HSN 2309) received DRC-01A (02.05.2024) for FY 2019-20 requiring ITC reversal on exempt supplies. Despite its reply of 22.05.2024, a DRC-01 and OIO dated 30.08.2024 raised tax of Rs. 1,20,852 with interest of Rs. 1,06,978 and penalty of Rs. 20,000 (ITC reversal Rs. 1,19,506 and GSTR-1/GSTR-9 difference Rs. 1,346). Rectification was rejected on 05.06.2025 as no reply to DRC-01 was filed, and the First Appellate Authority upheld the demand on 10.12.2025.

FINAL DECISION

Impugned order quashed and matter remanded to the original Adjudicating Authority for fresh adjudication of tax, interest and penalty after considering the primary grounds raised. Appeal disposed of.

DIRECTIONS

Adjudicating Authority to verify the ITC documents, ascertain whether any ITC availed was used for both taxable and exempt supplies, compute the reversal required, if any, hear the appellant on the GSTR-1/GSTR-9 difference, take additional evidence if necessary and afford reasonable opportunity including a personal hearing.

CASE-08 | Om Textiles Mills v. Commr., State Tax			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Agra (Division Bench, Court I)	APL/177/AGR/2026	30.10.2026	Hon'ble Mr. Ajeet Singh, Member (Judicial) and Hon'ble Mr. Vivek Kumar, Member (Technical)

SUBJECT CATEGORY / SECTION

INTEREST – Sections 49, 56, 73, 107(6), 107(7) CGST Act

ISSUE INVOLVED

Whether interest under Section 56 is payable on a delayed refund (re-credit) of a disputed demand set aside in appeal, where the demand was paid through the Electronic Credit Ledger and the appellant had deposited the entire demand instead of only the statutory pre-deposit.

BRIEF FACTS

An order dated 05.07.2024 under Section 73 raised an additional tax demand of Rs. 1,18,26,516, which the appellant paid through the Electronic Credit Ledger. The first appellate authority set it aside on 03.10.2024. The refund/re-credit application was filed in October-December 2024 and Rs. 1,18,26,516 was re-credited through FORM GST PMT-03, but no interest was granted; the appeal for interest was dismissed by the First Appellate Authority and the taxpayer went to the Tribunal.

FINAL DECISION

Second appeal allowed; order of the First Appellate Authority dated 07.08.2025 set aside. Held that entitlement to statutory interest is not lost because the whole disputed demand was deposited or because it was paid through the Electronic Credit Ledger and restored through FORM GST PMT-03.

DIRECTIONS

Appellant to present a copy of the order with the interest calculation before the proper officer, who shall examine it within three weeks of the application and disburse the interest payable to the bank account provided by the taxpayer. No order as to costs.

CASE-09 | Kedia Agro v. Pr. Commr., Hyderabad GST			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, State Bench Hyderabad (Court I)	APL/194/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

REFUND – Sections 54(1), 54(3), 112(3), 112(4) CGST Act; Rules 89, 92(3) CGST Rules

ISSUE INVOLVED

Whether refund of unutilised ITC accumulated on account of inverted duty structure (edible oils) for May 2020 to March 2021 can be denied solely because the application was filed after 18.07.2022, relying on Notification No. 09/2022-Central Tax (Rate) and para 2 of Circular No. 181/13/2022-GST.

BRIEF FACTS

The appellant, an edible oil manufacturer, filed a refund application on 18.06.2022 (Rs. 65,04,986) for accumulated ITC for May 2020 to March 2021, withdrew it, and filed a fresh application on 25.03.2023 for Rs. 61,47,671. The Assistant Commissioner rejected it by order dated 23.05.2023 under Rule 92(3) because it was filed after 18.07.2022, and the First Appellate Authority (28.03.2024) upheld the rejection. The Revenue argued that the second application, filed after the notification came into force, is covered by the restriction.

FINAL DECISION

Appeal allowed; orders of the original adjudicating authority and the First Appellate Authority set aside. The refund claim is to be considered afresh.

DIRECTIONS

The original adjudicating authority shall reconsider and decide the refund claim afresh in accordance with law and applicable judicial precedents. The claim for interest from the applicable date is to be examined as per law during the refund proceedings. No order as to costs.

CASE-10 | Kirloskar Brothers v. Commr., State Tax			
COURT	**CASE NO.**	**DATE OF DECISION**	**CORAM**
GSTAT, Pune Bench	APL/PUN/8/2026	29.10.2026	Hon'ble Mr. Shridhar Mahadeo Bhosale, Member (Judicial) and Hon'ble Dr. Nirmal Kumar Soren, Member (Technical)

SUBJECT CATEGORY / SECTION

REFUND – Sections 2(32), 31(4), 54(1), 54(8), 54(8)(e), 112 CGST Act; Rules 89(2)(k), 92(3) CGST Rules; Articles 226, 265 of the Constitution

ISSUE INVOLVED

Whether a refund of Rs. 91,00,000 of GST paid in excess (12% instead of 5% under Notification No. 12/2017-CT (Rate)) is barred by the two-year limit in Section 54(1), and whether the proper officer or appellate authority can sanction a time-barred refund (relevant date 22.04.2018).

BRIEF FACTS

Under a contract with the Department of Atomic Energy for 12 canned motor pumps, the appellant charged 12% GST on the first pump invoice dated 16.03.2018 (Rs. 13 crore) instead of 5%. The tax was paid in GSTR-3B for March 2018 filed 22.04.2018. The error came to light in 2024-25, and the refund application (RFD-01) was filed on 04.07.2025. The refund was rejected as time-barred on 06.10.2025 and the First Appellate Authority upheld the rejection on 07.01.2026.

FINAL DECISION

Appeal dismissed; the Order-in-Appeal dated 07.01.2026 upheld. The refund claim of Rs. 91,00,000 filed on 04.07.2025 is barred by limitation under Section 54.

DIRECTIONS

Appeal dismissed; Order-in-Appeal dated 07.01.2026 upheld. Remedy beyond the Act, if any, lies before the High Court under Article 226 (as per the Karnataka High Court Division Bench view reproduced).

KEY POINTS FOR TAXPAYERS

Audit

- Retrospective cancellation of registration does not put past periods beyond a Section 65 audit: records of a period for which registration had been granted can still be audited, and a taxpayer who seeks relief from a court should disclose a pending audit notice. (Delhi HC, Oyster Steel)

Service of Notice

- The Supreme Court has stayed the Allahabad High Court direction for physical service of a fresh notice with RUDs on a cancelled registrant; the mode-of-service question is open, so a notice uploaded on the portal to a cancelled registrant should not be assumed to be void. (SC, Anupam Industries)

Appeal

- Where two appeals are filed against the same order, the appellate authority must dispose of both by a reasoned order under Section 107(11); dismissal on the bare ground of 'multiplicity of litigation' can be taken to GSTAT for remand. (GSTAT Chandigarh, Dangarh MPCASS)

Confiscation

- Unaccounted stock found on a survey cannot be met with penalty and fine in lieu of confiscation under Section 130; the proper officer can proceed only under Sections 73/74, and this plea can be taken against such demands. (GSTAT Agra, Nihal Tobacco)

Input Tax Credit

- The burden of proving ITC eligibility lies on the claimant (Section 155), so invoices and proof of payment must be produced; interest for non-payment to suppliers within 180 days arises from the second proviso to Section 16(2) itself, even where FORM GSTR-2 was never operational. (GSTAT Pune, Indermal Aidanmal Oswal)
- A GSTR-2A vs GSTR-3B mismatch alone does not defeat ITC: credit of an earlier year availed within Sections 16(4)/39(9) is valid, and an invoice-wise reconciliation should be filed with replies to notices. (GSTAT Prayagraj, Sarthak Traders)
- No Rule 42 reversal arises where no ITC was availed on wholly exempt traded goods (such as nil-rated cattle feed); reversal is limited to common ITC actually used for taxable and exempt supplies. (GSTAT Chandigarh, Dhanaula Co-op Society)

Interest

- Interest under Section 56 is payable on a delayed refund or re-credit even where the disputed tax was paid through the electronic credit ledger and the entire demand, not just the pre-deposit, was deposited. (GSTAT Agra, Om Textiles Mills)

Refund

- Refund of inverted-duty ITC accumulated before 18.07.2022 (edible oils) cannot be denied merely because the application was filed after that date, as para 2 of Circular 181/13/2022-GST has been struck down or held ultra vires by several High Courts. (GSTAT Hyderabad, Kedia Agro)
- A refund of excess tax paid at a wrong rate must be claimed within two years of the relevant date (date of payment of tax); the period is mandatory and discovery of the mistake does not extend it. (GSTAT Pune, Kirloskar Brothers)

KEY POINTS FOR DEPARTMENTAL OFFICERS

Audit

- An audit notice under Section 65 can cover a period for which registration had been granted even if later cancelled retrospectively, but post-cancellation returns cannot be treated as valid nor liability assumed for that period. (Delhi HC, Oyster Steel)

Service of Notice

- The Allahabad High Court direction for physical service of notice with RUDs on cancelled registrants is stayed by the Supreme Court and the issue is pending, so officers should track the outcome before relying on portal upload alone. (SC, Anupam Industries)

Appeal

- Appellate authorities must dispose of every appeal, including a rectification appeal, by a reasoned order confirming, modifying or annulling the order appealed against; avoid disposing of appeals as 'multiplicity of litigation'. (GSTAT Chandigarh, Dangarh MPCASS)

Confiscation

- Do not invoke Section 130 where excess or unaccounted stock is found at survey; initiate proceedings under Sections 73/74 read with Section 35(6). (GSTAT Agra, Nihal Tobacco)

Input Tax Credit

- Quote and apply the provisions as they stood for the period (second proviso to Section 16(2) and Rule 37 before 01.10.2022 for 2018-19) and quantify interest in the order. (GSTAT Pune, Indermal Aidanmal Oswal)
- Do not confirm an ITC demand solely on a GSTR-2A vs GSTR-3B mismatch; examine the taxpayer's explanation, and note that Circular 183/15/2022-GST covers only FY 2017-18 and 2018-19 supplier-side mismatches. (GSTAT Prayagraj, Sarthak Traders)
- Verify ITC actually availed before demanding Rule 42 reversal, which applies only to common ITC used for taxable and exempt supplies, and consider the DRC-01A reply before issuing DRC-01. (GSTAT Chandigarh, Dhanaula Co-op Society)

Interest

- Sanction refunds and re-credits within sixty days; delay attracts Section 56 interest irrespective of whether the amount was paid through the cash or the credit ledger. (GSTAT Agra, Om Textiles Mills)

Refund

- Para 2 of Circular 181/13/2022-GST stands struck down or held ultra vires by several High Courts; do not reject refund of pre-18.07.2022 inverted-duty ITC merely on the date of filing. (GSTAT Hyderabad, Kedia Agro)

- A refund application filed beyond two years of the relevant date cannot be sanctioned by the proper officer or the appellate authority, even for excess tax paid. (GSTAT Pune, Kirloskar Brothers)

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