

Part-1-One Pager Snapshot to the Latest Cases

CA Arpit Haldia

S. No.	Section	Case Subject	Case	Held	Cases Referred
1.	Section 29 and Section 107	Revocation of Cancelled Registration	Amesh Basumatary v. Union of India [2023] 149 taxmann.com 420 (Gauhati)	<p>-Order of the Appellate Authority set aside as it failed to consider orders passed by the Apex Court regarding cognizance for extension of limitation.</p> <p>-For petitioner to comply with his statutory obligations of payment of taxes it would be necessary for the departmental authorities to re-consider the prayer of the petitioner for revocation of his cancellation of GST registration.</p>	<p>-Commissioner of Income Tax-12 v. Pheroza Framroze and Company-[2017] 11 SCC 730]</p> <p>-Miscellaneous Application No. 21/2022 in Miscellaneous Application No. 665/2021 in Sua Motu Writ Petition (C) No. 3/2020 with Miscellaneous Application No. 29/2022 in Miscellaneous Application No. 665/2021 in Sua Motu Writ Petition (C) No. 3/2020.</p>
2.	Section 74 and Rule 142(2) Relevant Form-DRC-03 and DRC-04	Refund of amount paid under Protest and non-issuance of receipt in DRC-04	Diwakar Enterprises (P.) Ltd. v. Commissioner of CGST [2023] 149 taxmann.com 419 (Punjab & Haryana)	No receipt was given by the Proper Officer after accepting the impugned amount deposited after the search proceedings under protest by DRC-03. Thus, High Court referring to Article 265 i.e. collection of tax by the authority of law and Article 300A of the constitution held that the amount deposited by the petitioner was liable to be refunded as the petitioner has been deprived of his right.	<p>-Vallabh Textiles v. Senior Intelligence Officer and others, 2022 SCC Online Del 4508</p> <p>-Bhumi Associate v. Union of India, SCA No. 3196 of 2021</p> <p>-Union of India and others v. Bundl Technologies Pvt. Ltd. and others, ILR 2022 Karnataka 3077</p>
3.	Section 130	Order Passed on the same date of hearing	Ashok Singh v. State of Gujarat [2023] 149 taxmann.com 398 (Gujarat)	Order passed under section 130 of the CGST ACT is hereby set aside as it came to be passed on the same date when the petitioner was asked to be remain present. It amounted to breach of principles of natural justice resulting into denial of reasonable opportunity to the petitioner to defend in the proceedings.	