

Part-16-One Pager Snapshot to the Latest Cases

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S. N.	Section	Case Subject	Case	Held	Cases Referred
1.	Section 29	Notification No. 3/2023-Central Tax dated 31.03.2023 also applies to cases wherein appeal has been rejected by the Appellate Authority	Vijay Kumar Jain v. Central Goods & Service Tax and Central Excise [2023] 150 taxmann.com 251 (Jharkhand)	<p>Notification No. 3/2023-Central Tax dated 31.03.2023 is beneficial in nature. The Explanation to the notification indicates that the notification shall cover not only those persons who failed to apply for revocation of cancellation of registration within the time specified in Section 30 of the Act, but also those whose appeal against the order of cancellation of registration under Section 107 of the Act stood rejected or they failed to adhere to the time limit specified under sub-section (1) of Section 30 of the said Act to approach the Appellate Authority against the order rejecting application for revocation of cancellation of registration under section 107 of the Act.</p> <p>The High Court observed that petitioner falls in the category of cases where the appeal preferred against the cancellation of GST registration has been rejected under Section 107(1) and (4) of CGST Act as time barred, thus the writ petition was disposed of with a direction to the petitioner to approach the proper officer with an application for revocation of cancellation of registration by 30th June 2023.</p>	-NA-
2.	Section 29	Cancellation of Registration by considering the reply which was never submitted	Vijayakumar zhimasandra Mahadevappa v. Commissioner of Goods and Services Tax [2023] 150 taxmann.com 250 (Karnataka)	<p>The petitioner contended that the proper officer for cancellation of the GST registration, has recorded his opinion that the petitioner's registration must be cancelled, and his opinion is ostensibly on examination of the petitioner's reply and the submissions at the time of hearing. Irrefutably, the petitioner has neither filed response nor participated in any personal hearing. This demonstrates that there is complete lack of application of mind and hence arbitrary exercise of jurisdiction.</p> <p>The High Court in view of the above observations, held that there is complete lack of application of mind in cancelling the petitioner's registration and the petitioner has made out grounds that would justify interference.</p>	-NA-
3.	Section 29	Benefit of Notification No. 3/2023-Central Tax	Natarajan Sathesh Kumar v. Superintendent, Pollachi Range II(Center) [2023] 150 taxmann.com 249 (Madras)	Order of cancellation was dated 14.09.2022 and the scheme as provided in Notification No. 3/2023-Central Tax dated 31.03.2023 was applicable subject to satisfaction of all conditions set out thereunder, thus petitioner was allowed to prefer to approach authority.	-NA-
4.	Section 37	Amendment in GSTR-1 allowed for the year 2017-18 considering error being an inadvertent human error and absence of an effective, enabling mechanism under statute for correction	Abdul Mannan Khan v. Goods and Services Tax Council [2023] 150 taxmann.com 203 (Calcutta)	<p>The petitioner had filed the writ petition challenging the decision of the GSTN Authorities rejecting the request for amendment of the GSTR-1 Form for the financial year 2017-2018 on the ground that such amendment can be done only on the due date of filing of Form GSTR-1 of March 2019 (30th April, 2019). The Single Bench had dismissed the writ petition stating that the period of limitation for rectification has since been expired, no direction can be issued.</p> <p>The High Court allowed the errors to be rectified relying upon the decisions by the Jharkhand High Court, the Orissa High Court and the Madras High Court wherein such errors were allowed to be rectified primarily on the basis of the error committed by the petitioner being an inadvertent human error and the petitioner be allowed in a position to rectify the same, particularly in the absence of an effective, enabling mechanism under statute.</p>	<p>M/s. Mahalaxmi Infra Contract Ltd. v. GSTC 2022-VIL-735-JHR</p> <p>M/s. Y. B. Construction Pvt. Ltd., Bhubaneswar v. UOI & Ors. in W.P. (C) No.12232 of 2021</p> <p>M/s. Sun Dye Chem v. The Assistant Commissioner (ST) & Ors. in W.P. No.29676 of 2019</p>

