

S. N.	Section	Case Subject	Case	Held
1.	Section 29 and Section 30	Petitioner directed to file application for revocation of Cancellation of Registration as per notification no. 3/2023-CTdt 31-3-23	Anandkumar Ramdeo Singh v. Commissioner (Appeals-I) GST and Central Tax [2023] 151 taxmann.com 13 (Karnataka)	The High Court observed that the notification dated 31.03.2023 has been issued providing for revocation of cancellation of the registration. Since the cancellation was under the provisions of Section 29(2) of the CGST Act and such cancellation was before 31.12.2022, and an application for revocation was not filed, the High Court stated that application be submitted that in terms of this notification.
2.	Section 74 and Section 75	A vague notice is violation of provision in Section 75 since the Statute itself prescribes for affording reasonable opportunity and any deficiency in that regard vitiates the result.	[2023] 151 taxmann.com 12 (Madhya Pradesh) Balaji Electricals v. Appellate Authority & Joint Commissioner State Tax.	The High Court observed that even though the petitioner had not specifically raised the said ground before the appellate authority but the fact remained that mandatory provisions of Section 74 of GST Act make it incumbent upon the Revenue to ensure the show cause notice to be speaking enough to enable the assessee to respond to the same. However, SCN revealed that it neither contained the material and information nor the statement containing details of ITC transaction under question. It was further observed that Section 75 of GST Act is a complete Code which prescribes for various stages for determination of wrongful utilization of ITC while following the concept of reasonable opportunity of being heard to the assessee. Since the Statute itself prescribes for affording reasonable opportunity, it is incumbent upon the Revenue to afford the same and any deficiency in that regard vitiates the result. The High Court held that it had no manner of doubt that the very initiation of the proceedings by way of show cause notice was vitiated for the same being vague. Case Referred- Sidhi Vinayak Enterprises v. The State of Jharkhand & ors) including WP(T) No.745/2021 14thth, September 2022,
3.	Section 9	to bear GST Burden in case of Pre and Post GST Contracts wherein impact of GST was not considered while preparing BOQ	[2023] 151 taxmann.com 11 (Calcutta) Benay Bhusan Palit Memorial Education Society v. State of West Bengal	The matter in the instant petition was to give by way of direction upon the respondent authority concerned to bear the additional tax liability for execution of subsisting Government contracts either awarded in the pre-GST regime or in the post GST regime without updating the Schedule of Rates (SOR) incorporating the applicable GST while preparing Bill of Quantities (BOQ) for inviting the bids The High Court disposed of the writ petition by giving liberty to the petitioner to file appropriate representations in the aforesaid regard before the Additional Chief Secretary, Finance Department, Government of West Bengal within four weeks from date. On receipt of such representations the Additional Chief Secretary, Finance Department was directed to take a final decision within four months from the date of receipt of such representation after consulting with all other relevant departments concerned.
4	Section 112	Status of Recovery of demand on account of non-constitution of Tribunal.	Flipkart India (P.) Ltd. v. Additional Commissioner of State Tax (Appeal) [2023] 151 taxmann.com 10 (Patna)	The High Court held that subject to verification of the fact of deposit of a sum equal to 20 percent of the remaining amount of tax in dispute, or deposit of the same, if not already deposited, in addition to the amount deposited earlier under Sub-Section (6) of Section 107 of the B.G.S.T. Act, the petitioner must be extended the statutory benefit of stay under Sub-Section (9) of Section 112 of the B.G.S.T. Act, for he cannot be deprived of the benefit, due to non- constitution of the Tribunal by the respondents themselves. The recovery of balance amount, and any steps that may have been taken in this regard will thus be deemed to be stayed. Case Referred- AJ Food Products Pvt. Ltd. v. The State of Bihar & Others in C.W.J.C. No. 15465 of 2022.
5.	Section 69 and Section 132	Rejection of Anticipatory Bail	[2023] 151 taxmann.com 9 (SC) Sheetal Mittal v. State of Rajasthan	The Supreme Court held that looking to the role attributed to the petitioner(s) and the observations made by the High Court that the GST number, name of the firm were fabricated and other details were found to be non-existent, there was no case for anticipatory bail. The Special Leave Petitions were thus dismissed.