

S. N.	Section	Case Subject	Case	Held
1.	Section 100	Extension of the limitation period for filing Appeal before AAAR beyond the period allowed for condonation of delay in the Statute	Indian Institute of Corporate Affairs v. Delhi Appellate Authority for Advance Ruling [2023] 150 taxmann.com 505 (Delhi)	<p>The High Court held that since the appeal was filed before the AAAR on 14.02.2020, which was beyond the period of sixty days from the date on which the petitioner received the order dated 28.06.2019 or from the date it became aware of the constitution of the Appellate Authority, the delay was in excess of the period that could be condoned by the appellant. In view of the above, High Court held that they were unable to find fault with the decision of the Appellate Authority in declining to entertain the petitioner's appeal under Section 100 of the Act.</p> <p>Case Referred-State of Goa v. Western Builders: (2006) 6 SCC 239 and Chhattisgarh State Electricity Board v. Central Electricity Regulatory Commission and Ors.: 2010 (5) SCC 23,</p>
2.	Section 9	Stay Petition on GST on Mining Royalty dismissed.	Rajasthan Granite Mining Association v. Union of India [2023] 150 taxmann.com 501 (Rajasthan)	<p>The High Court observed that the counsel for the petitioner was not in a position to dispute the fact that the issue regarding demand of GST on royalty paid to the respondent - Mining Department towards mining lease has already been decided by the Court in <i>Sudershan Lal Gupta's</i> and <i>Shree Basant Bhandar Int Udyog's</i> case. In view of the above, high court dismissed the writ petition in terms of the orders passed by the Court in <i>Sudershan Lal Gupta's</i> case and <i>Shree Basant Bhandar Int Udyog's</i> case). The stay petition was also dismissed.</p> <p>Case Referred- Shree Basant Bhandar Int Udyog v. Union of India & Ors. (D.B. Civil Writ Petition No.5678/2022) and Sudershan Lal Gupta v. Union of India & Ors. (D.B. Civil Writ Petition No.8109/2022).</p>
3.	Section 29 and Section 30	Principle of Natural Justice not followed before cancellation of registration	S.P. Metals v. Assistant Commissioner of Commercial Taxes [2023] 150 taxmann.com 498 (Karnataka)	<p>The petitioner was aggrieved by the first respondent's order dated 30.11.2022. It was contended by the petitioner that when he was still in custody, department cancelled the GST registration on 30.11.2022 recording that on examination of the petitioner's case against cancellation they were of the opinion that it should be cancelled. If the petitioner was in custody from 16.11.2022 until 08.12.2022 when he was admitted to bail and released, the petitioner could not have been served with Show Cause Notice dated 17.11.2022 and he could not have issued any response, but the GST registration was cancelled based on the said Show Cause Notice holding that petitioner's response was considered.</p> <p>The High Court observed that the department has recorded what appears to be a stereotype opinion because in the circumstances of the case it cannot even be argued that the petitioner could have issued response. Therefore, the Court interfered with the impugned order on the ground of arbitrariness and allowed petitioner to furnish the returns for the period for which the returns were not filed as a condition for revocation of the cancellation as against a cancellation by this order without any condition.</p>
4	Section 54	Rule 89(4) is not applicable in case of refund on account of export of services with payment of tax	OHMI Industries Asia (P.) Ltd. v. Assistant Commissioner, Central Goods and Services Tax [2023] 150 taxmann.com 497 (Delhi)	<p>The proper officer had rejected petitioner's claim of refund on account of export of services without payment of tax by referring to Sub-clause (D) of Rule 89(4) of the Rules on the ground that the turnover reflected for the month of October, 2018 ought to be considered as the turnover for the month of November, 2018 when the remittances were received. The petitioner appealed against the decision of proper officer rejecting the refund contending Rule 89(4) of the Rules does not apply. The petitioner submitted that Rule 89(4) of the Rules applied only for refund in respect to exports made without payment of integrated tax. The petitioner pointed out that it was not seeking refund of accumulated ITC but integrated tax as paid by him and that there was no dispute that the petitioner had discharged his liability of payment of integrated tax.</p> <p>The High Court held that the opening sentence of Rule 89(4) of the Rules makes it amply clear that it applies only in cases of zero rated supply of goods or services, without payment of tax under bond or letter of undertaking and thus Rule 89(4) of the Rules is inapplicable to cases of refund of integrated tax paid on zero rated supply.</p>