

S. N.	Section	Case Subject	Case	Held
1.	Section 29 and Section 30	SCN being cryptic, one liner and not containing any fact or reasoning	Rathod Enterprise v. State of Gujarat [2023] 151 taxmann.com 37 (Gujarat)	SCN dated 26.8.2022 was issued in Form GST REG-17/31 stating that "in case, registration has been obtained by means of fraud, willful misstatement or suppression of facts." The petitioner challenged it on the ground that SCN is in one line cryptic notice, principles of natural justice has not been followed by not giving of any opportunity of being heard and SCN does not contain any reasoning and does not record any details any details and facts relating to the allegations. Th High Court directed the authority to undertake fresh exercise and pass fresh order and impugned notice dated 28.6.2022 was set aside.
2.	Section 5 and Section 6	Petitioner needs to participate in the summon proceedings to know that whether State Authority are prosecuting the petitioner once again on the same matter on which Central Authority had already initiated action against the petitioner.	Tvl Metal Trade Incorporation v. Special Secretary [2023] 151 taxmann.com 36 (Madras)	In this writ petition impugned Summons were challenged on the ground that both Central and State Authorities do not have powers to initiate proceedings against the petitioner simultaneously under the respective GST Acts regarding the same subject matter. The petitioner stated that he was already facing proceedings initiated by the Central Authority and therefore, the question of the State Authority initiating proceedings against the petitioner will not arise as per Section 6(2)(b) of the GST Act, 2017. The High Court observed that truth will come out only when the petitioner appears before the State Authority pursuant to the Summons received by him and not otherwise. If it is the same subject matter, the State Authority cannot prosecute the petitioner once again as the Central Authority had already initiated action against the petitioner in respect of the very same subject matter. The petitioner had sent a detailed reply on 27.10.2022 to the impugned Summons dated 18.10.2022 and even without allowing the same to be considered by the State authority on merits, the petitioner approached the Court prematurely by filing this Writ Petition. The High Court held that the petitioner would have to participate in the personal hearing and state all his objections with regard to the action launched by the State Authority and then State Authority shall consider the petitioner's objections on merits and in accordance with law and thereafter, decide as to whether the petitioner can be prosecuted once again under the TNGST Act, 2017 when the Central Authority has already prosecuted him under the CGST Act, 2017.
3.	Section 112	Status of Recovery of demand on account of non-constitution of Tribunal.	SAJ Food Products (P.) Ltd. v. State of Bihar [2023] 151 taxmann.com 34 (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- Angel Engicon Private Limited v. the State of Bihar & Anr. passed in C.W.J.C No. 1920 of 2023
4	HSN 9954	Supply of Work contract services by appellant to BSNL which in turn are being provided by BSNL to Navy are eligible for rate under Entry 3(vi) of n.no. 11/2017-CTR Dated 28/06/2017.	Sterlite Technologies Ltd [2023] 151 taxmann.com 33 (AAAR-MAHARASHTRA)	Entry 3(vi) inserted in N. No.11/2017 vide notification No. 24/2017- CTR dt. 21.09.2017 primarily amongst other conditions state that works contract services supplied to Government Entity are eligible for concessional rate provided it should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union Territory or a local authority, as the case may be. In the instant case, AAR held that supply of Work contract services by appellant to BSNL which in turn are being provided by BSNL to the Navy (Under the Ministry of Defence) are eligible for the concessional rate upto 31 st December 2021.