

S. N.	Section	Case Subject	Case	Held
1.	Section 29, Section 30 and Section 107	Appeal filed before Appellate Authority rejected on account of limitation period; High Courts remands back for fresh consideration as registration was suo-motu cancelled	Narayanpet Municipality v. Superintendent of Central Tax [2023] 150 taxmann.com 303 (TELANGANA)	<p>In the instant case, appellate authority rejected the appeal as it was filed beyond the period of extended limitation</p> <p>The High Court observed that though the lower appellate authority may be right in holding that while it may allow filing of an appeal beyond the limitation of three months for a further period of one month, but the delay beyond the extended period of one month cannot be condoned, however, such a stand may adversely affect the petitioner. This is more so because registration was <i>suo motu</i> cancelled on the ground of non-filing of returns and as GST Tribunal has not been constituted under Section 109 of the CGST Act, petitioner would be left without any remedy. The High Court thus remanded the entire matter back to reconsider the case of the petitioner and thereafter to pass appropriate order in accordance with law.</p>
2.	Section 9, Section 24 and Section 24	General Power Attorney Holder is liable to get registered and pay tax on rent as they are involved in the act of leasing of property and receives and retains, income from property, including rent.	Nagabhushana Narayana [2023] 150 taxmann.com 304 (AAR - KARNATAKA)	<p>The applicant being a non-resident Indian, residing at California, USA, owned a commercial property in Bengaluru and rented the said premises from which is in receipt of rental income. The owner i.e. applicant has given General Power of Attorney ("GPA" to his mother Smt. Prabhavathi quoting that he is working outside India and thus unable to take care of said commercial property owned by him).</p> <p>The AAR observed reading through the provisions of GPA, that the act of leasing of immoveable property was taken up by the GPA holder and as per GPA, the incomes from the property, including the rent were received and retained by the GPA holder. Thus, the GPA holder is the supplier of service of leasing of the building for commercial purposes and thus liable to be registered and required to pay tax on supply of Renting of Immovable Property service of the commercial building.</p>
3.	Section 74	Once the appellate authority considers the entire documents on record in case of an ex-parte assessment, then there is no need to interfere in the order passed by the appellate authority	Jalsa Resorts v. State of U.P. [2023] 150 taxmann.com 306 (Allahabad)	<p>The petitioner's premises were inspected by the Special Investigation Branch on 06.12.2017. On the basis of the report submitted by the Special Investigation Branch, the notice under Section 74 of UPGST Act, 2017 was issued to petitioner demanding Rs.48,96,000/- amount of tax penalty and interest. Since petitioner neither replied to the SCN and nor did it produce relevant documents for assessing the correct tax from July, 2017 to March, 2018, ex-parte order dated 11.11.2021 considering the turnover as one crore was assessed.</p> <p>The Appellate Authority, from the entries, as found in the diary recovered by the Special Investigation Branch, noticed that the petitioner had received much more advance i.e. Rs.17,95,000/- than it was shown in the returns i.e. Rs. 3,73,983.05/- however, Appellate Authority based upon the records reduced amount from Rs 48,96,000 by Rs Rs 38,56,680/-.</p> <p>The High Court on the appeal of the petitioner held that it does not find any substance in the submission of the learned counsel for the petitioner that the assessment order is based on presumption. The appellate authority had examined each and every document submitted by the petitioner as well as the documents recovered by the Special Investigation Branch.</p>
4	Section 130	Conveyance to be release on deposit of Rs 100000 and a bond equal to fine levied in lieu of conveyance.	Tanmit Singh V. State of Gujarat [2023] 150 taxmann.com 332 (Gujarat)	<p>In the instant case, goods which were confiscated were auctioned and amount was recovered through auction. The petitioner contended that since the goods been auctioned by authority, in such circumstances of the case, conveyance may be released and the petitioner is ready and willing to give sufficient amount of bond for the remaining amount of fine in lieu of conveyance. The respondents counsel submitted that the goods which have been auctioned had not fetched the full amount of tax, fine and penalty and also submitted that the major chunk of tax, fine and penalty was yet to be recovered.</p> <p>The High Court held that once the bond is furnished towards fine of Rs.25,86,486/- in lieu of confiscation of conveyance and the amount of Rs.1,00,000/- is deposited with the respondent authority, the respondent concern may release the conveyance immediately.</p>