

S. N.	Section	Case Subject	Case	Held
1.	Section 74	Assessment order based upon amount mentioned in away bill being different from Invoice quashed considering the human error in generating Eway Bill	<b>Jena Trading and Co. v. CT and GST Officer [2023] 150 taxmann.com 339 (Orissa)</b>	<p>In the case, petitioner had generated a tax invoice for an amount of Rs.1,97,047.86. As, he did not have the computer, the same was a self generated document. Further an e-Way Bill was prepared, wherein the total taxable amount was shown to be Rs.197047086.00. This figure was a typographical mistake. Therefore, though the figure is tallying but the paise has been entered in rupees, which has created difficulty on the part of the petitioner, because he is a small dealer and cannot have taxable amount of Rs.197047086.00.</p> <p>The department contended that the assessment order had been passed by the assessing authority under Section 74 of the OGST Act with intimation through DRC-01A for the cause of less filing of return for the period of 2019-20, as per the information under possession of the authority, and whereas, no response received against the above mentioned intimation for which online notice in DRC-01 was issued and, as such, no response was received on above.</p> <p>The High Court held there was a palpable error in the way bill, which may be construed to be an human error. If this fact was to be brought to the notice of the assessing authority, the same could be considered in accordance with law and fresh assessment order could be passed. Thus the High Court quashed the order and matter was remitted back to the assessing authority for reconsideration in accordance with law.</p>
2.	Section 112	Status of Recovery of demand on account of non-constitution of Tribunal	<b>Ritesh Infratech (P.) Ltd. v. Union of India [2023] 150 taxmann.com 340 (Patna)</b>	<p>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.</p> <p><b>Case Referred-SAJ Food Products Pvt. Ltd. vs. The State of Bihar &amp; Others in C.W.J.C. No. 15465 of 2022.</b></p>
3.	Section 30	Appellant directed to avail benefit of N. No. 03/2023-CT Dt. 31.03.2023 for Revocation of cancelled registration	<b>[2023] 150 taxmann.com 341 (Gujarat) Radhe Packaging v. Union of India</b>	<p>The cancellation of GST Registration was ordered on the ground that the tax payer had not filed GST returns for more than six months and that the tax payer has not responded by filing such returns. The Assistant Government Pleader produced copy of the Notification No. 03/2023-Central Tax Dated 31.03.2023 issued under Section 148 of the Central Goods and Service Tax Act, 2017 before the High Court.</p> <p>The High Court thus held that Clause (c) of the Notification would apply to the facts of this case for which there is no dispute. As the Notification would indisputably apply to the facts of this case, the petitioner was directed to approach the competent authority to avail the benefit of the Notification and seek revocation of the cancellation of registration.</p>
4	Section 83	Operation of order provisionally attaching bank account ceases to be operative after expiry of one year	<b>Merlin Facilities (P.) Ltd. v. Union of India [2023] 150 taxmann.com 373 (Delhi)</b>	<p>The High Court held that it is clear from Section 83(2) of the CGST Act that the operation of an order provisionally attaching the bank account would cease to be operative after the expiry of the statutory period of one year. In the aforesaid circumstances, the impugned order dated 13.01.2021 was declared to be ceased to be operative and thus it was held that no orders were required for setting aside the same.</p>