

Part-3-One Pager Snapshot to the Latest Cases

CA Arpit Haldia

S. No.	Section	Case Subject	Case	Held	Cases Referred
1.	Chapter 44	Classification of Wooden ice cream sticks and wooden ice cream spoons	Ragu Packaging [2023] 149 taxmann.com 446 (AAR-KARNATAKA)	Wooden ice cream sticks and wooden ice cream spoons are classifiable under Heading No. 44199090 as Tableware and Kitchenware of Wood and not under 44219190 as articles of wood	-
2.	Section 69 and Section 132	Pre-condition of deposit of an amount or furnishing a bank guarantee for grant of bail	Makhijani Pushpak Harish v. State of Gujarat [2023] 149 taxmann.com 445 (SC)	Hon'ble Apex Court observed that pre-condition of deposit of an amount or furnishing a bank guarantee for grant of bail has been held to be bad in number of cases. The Court was of the considered opinion that pre-condition of furnishing bank guarantee imposed by the High Court is not liable to be sustained and thus set aside.	- Subhash Chouhan Vs. Union of India, Criminal Appeal No. 186/2023 - Anatbhai Ashokbhai Shah Vs. State of Gujarat & Ors. Criminal Appeal No. 523/2023
3.	Section 29	Cancellation of Registration without proper opportunity being given and petitioners bonafide of business history	Ummer Farooq v. Superintendent of Central Tax [2023] 149 taxmann.com 443 (Karnataka)	The High Court observing the lack of opportunity and petitioner's bonafide like business history of over twenty-one years with good business practices, quashed the impugned order of cancellation of GST registration and restored the proceedings for reconsideration.	-
4.	Section 69 and Section 132	Grant of Bail	Mohammed Ali Akram Khan v. Union of India [2023] 149 taxmann.com 442 (Rajasthan)	It was observed by the High Court that the petitioner had evaded tax and got benefit of input tax credit of nearing Rs.88.33 Crores. It also took note of decisions of Hon'ble Apex Court wherein it was held that economic offenders should not be dealt as a general offender and while granting bail to Vinay Kant Ameta, hon'ble apex court directed him to deposit Rs.200 Crores. The High Court thus, enlarged the petitioner on bail with a condition to deposit Rs.5 Crores by the petitioner before the respondent Department 'under protest'.	- Vinay Kant Ameta Vs. Union of India in Criminal Appeal No.60/2022 (SLP (Crl.) No.9564/2021)