

S. N.	Section	Case Subject	Case	Held
1.	Section 112	Status of Recovery of demand on account of non-constitution of Tribunal.	PCPL and RK- JV v. State of Bihar [2023] 150 taxmann.com 410 (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.
2.	Section 29 and Section 30	Petitioner to avail benefit of N.No. 03/2023-CT for revocation of cancellation of registration	Khodal Brass Industry v. State of Gujarat [2023] 150 taxmann.com 418 (Gujarat)	In the instant case, registration of the petitioner was cancelled and appeal against the said order to be dismissed on the ground of appeal being filed beyond the period of limitation. The High Court observed that Notification No. 03/2023-Central tax indisputably apply to the facts of this case and the petitioner may approach the competent authority to avail the benefit of the Notification and seek revocation of the cancellation of registration. The petition was accordingly disposed of.
3.	Section 61 and Section 74	Exercise of Power under Section 74 not dependent on issue of notice under Section 61 and can be exercised independently	Nagarjuna Agro Chemicals (P.) Ltd. v. State of U.P [2023] 150 taxmann.com 419 (Allahabad)	The High Court did not accept the argument that unless deficiency in return is pointed out to the assessee, and an opportunity is given to rectify such deficiency, that the department can proceed under Section 74 is not borne out from the statutory scheme and the argument in that regard therefore, must fail. It was observed that the scrutiny proceedings of return as well as proceeding under Section 74 are two separate and distinct exigencies and issuance of notice under Section 61(3), therefore, cannot be construed as a condition precedent for initiation of action under Section 74 of the Act. Therefore, the High Court held that merely because no notices were issued under Section 61 of the Act would not mean that issues of classification or short payment of tax cannot be dealt with under Section 74 as exercise of such power is not dependent upon issuance of notice under Section 61.
4.	Section 83	Provisions of Section 83 cannot be deployed to work against the assessee continuously for several years	[2023] 150 taxmann.com 420 (Madras) Nitesh Jain Mangal Chand v. Senior Intelligence Officer, Directorate General of Goods and Service Tax Intelligence	The issue before the High Court was whether Section 83 contemplates a continued attachment of bank accounts for several years as has happened in the present case. Whether the proceedings may be kept pending endlessly such that attachments of bank accounts traverse three to four years seamlessly. The High Court noted that the SCN had been issued only on 08.10.2022 in respect of an inspection that had transpired in January, 2019. The High Court thereafter seeing the time lines aforesaid observed that such timelines persuaded it to arrive at a conclusion that the purpose of Section 83 which is stated to be ' <i>provisional attachment to protect revenue in certain cases</i> ' cannot be deployed so as to work against the assessee continuously for several years as has happened in the present case. It was further noticed that the order is specifically based on the position that the inspection in this case was done in January, 2019 whereas the show-cause notice was issued only in October, 2022. This delay of nearly four years in issuing show-cause notice cannot be a reason to continue an attachment under Section 83 of the Act, which itself is provisional in nature. Undeniably, Section 83 must be resorted to in appropriate cases, ensuring with equal vigour that the Department is proceeding in a timely manner, by issuing notice and finalizing proceedings in a time bound fashion. Therefore, for the above reasons, the petitioner succeeded and writ petition was allowed.
5.	Section 69 and Section 132	Grant of Bail	Shamim Akhtar v. Directorate General of GST Intelligence [2023] 150 taxmann.com 421 (Punjab & Haryana)	The High Court observing the fact that the petitioner was accused for the commission of offences under CGST Act, which were triable by the Magistrate and the maximum punishment prescribed for the alleged offences was upto 5 years, which would be dependent on the quantum of tax evasion. The petitioner was under custody since the last one year and trial was at the stage of pre-charge evidence, hence, there was no likelihood of the trial concluding soon. Therefore, petitioner was granted bails stating that further incarceration of the petitioner in the aforesaid facts and circumstances would serve no useful purpose.