

S. N.	Section	Case Subject	Case	Held
1.	Section 29 and Section 30	The word "bogus" has not been used by the statute and Per se, no registration may be cancelled by merely describing the firm that had obtained it, was "bogus".	Star Metal Company v. Additional Commissioner Grade-2 [2023] 151 taxmann.com 214 (Allahabad)	<p>In the instant case, registration of the petitioner was cancelled based on the survey dated 27.09.2019 with the report that the disclosed business place of the firm was not found and therefore, the firm is bogus. On the said basis, the registration was cancelled on 01.12.2020. The petitioner moved application for revocation of cancellation of the registration on 28.01.2021, but the same was rejected. Thereafter, on 26.04.2021, a show cause notice was issued to the petitioner to show cause as to why the revocation of cancellation of registration may not be rejected.</p> <p>The High Court relied upon the decision in the matter of Apparent Marketing Private Limited v. State of U.P. stated that per se, no registration may be cancelled by merely describing the firm that had obtained it, was "bogus". The word "bogus" has not been used by the statute and since the authority had not provided any specific ground mentioned under section 29(2) of the GST Act, therefore, orders passed were quashed and it was left open for the authority to issue a fresh notice on any specific ground mentioned under section 29(2) of the GST Act.</p> <p>Cases Referred- Apparent Marketing Private Limited v. State of U.P. & 3 Others (Writ Tax No. 348/2021 decided 05.03.2022)</p>
2.	Section 107	Order uploaded on the portal and thus appeals filed by petitioner could not be dismissed on the ground that the petitioner had not submitted certified copies of the orders.	Oaknorth (India) (P.) Ltd. v. Union of India [2023] 151 taxmann.com 215 (Punjab & Haryana)	<p>In the instant case, appeal filed by the petitioner had been dismissed on the ground that the appeal was not accompanied by the certified copy of the impugned order and the appeals were not in accordance with Section 107 HGST Rules, 2017.</p> <p>The High Court relied upon its earlier decision in KPMG INDIA (P.) LTD v. Jt. COMMISSIONER OF STATE TAX (APPEALS), FARIDABAD decided on 13.02.2023 and allowed the petition keeping in view that the impugned orders were already uploaded on common portal and were already part of the appeal and it would amount to substantial compliance of Rule 108 of the HGST Rules, 2017. It was held that the appeals filed by the petitioner could not be dismissed on the ground that the petitioner had not submitted certified copies of the impugned orders.</p>
3.	Section 13(8) of IGST Act, 2017	Matter remanded by High Court for fresh consideration in terms of <i>M/s Ernst & Young Ltd. v. Additional Commissioner, CGST Appeals-II, Delhi & Anr.</i> for services rendered to overseas entities, in terms of an Advisory Service Agreement	GAP International Sourcing (India) (P.) Ltd. v. Additional Commissioner, CGST Appeals-II [2023] 151 taxmann.com 216 (Delhi)	<p>In the instant case, petitioner had claimed refund of ITC on the ground that it related to remuneration for services rendered to overseas entities, in terms of an Advisory Service Agreement. The Appellate Authority noted that the petitioner's remuneration under the said Agreement was based on costs plus a markup of 15% and observed that the petitioner was involved in facilitating supply of goods by various suppliers to the foreign entities. The Appellate Authority held that the petitioner was acting as an agent, and the services provided by it fell under the category of intermediary services. Thus, in terms of Section 13(8) of the Integrated Goods & Services Tax Act, 2017 (hereafter 'IGST Act') read with Section 2(6) of the IGST Act, services rendered by the petitioner could not be treated as export of services.</p> <p>The High Court set aside the impugned order and the applications filed by the petitioner for refund for the Financial Years 2018-19 and 2019-20 were restored before the Adjudicating Authority for considering afresh considering the decision of this Court in <i>M/s Ernst & Young Ltd. v. Additional Commissioner, CGST Appeals-II, Delhi & Anr.</i></p>
4.	Section 129 and Section 130	Inter-play between Section 129 and 130 in Question	Kwality Steelage (P.) Ltd. v. Union of India [2023] 151 taxmann.com 217 (Gujarat)	<p>In the instant matter question of law raised was regarding exercise of powers by the authority concerned under Section 130 of the Act and could it be said to be without authority in law inasmuch as the goods were in transit when intercepted and confiscated. It was submitted that when the goods were in transit, the powers for the authority to act must come from Section 129 and not Section 130 of the Act. Thus, when the goods are in transit, whether the authorities are entitled to invoke Section 129 of the Act and Section 129, begins with the non obstante clause is a goods specific provision whereas Section 130 is assessee specific.</p> <p>The High Court held that while a blanket stay of the said order as prayed for cannot be granted, relief regarding release of goods and conveyance could be considered in favour of the petitioner upon imposing conditions and thus following Special Civil Application No. 8353 of 2012, which involved similar controversy, interim relief was granted.</p>