

S.N.	Section	Case Subject	Case	Held
1.	Section 29 and 30	Rejection of Application of New Registration on account of alleged short payment of tax in the earlier registration	Gopal Selvam v. Assistant Commissioner (ST) [2023] 154 taxmann.com 337 (Madras)	Petitioner failed to file returns in time and therefore, the petitioner's registration was cancelled on 25.01.2022. Thereafter, petitioner had filed returns for the entire period on 24.04.2023 in GSTR-10. Petitioner also filed a fresh application for registration on the same day, which was rejected. The department contended that from period beginning from 2017, petitioner has debited tax liability only from ITC and only a sum of Rs.59,448/- has been paid in cash during the period in dispute. The Court held that denial of fresh registration to petitioner cannot be justified particularly considering the fact that the petitioner will get into business one way or the other for his livelihood. By declining registration, the Department is going to be the loser. There will be a leakage of revenue as the petitioner will continue to do business without registration. Cases Relied Upon- M/s.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST), 2022 (2) TMI 933.
2.	Section 29 and 30	SCN to indicate as to what fraud is alleged to have been committed and which statement made by petitioner was alleged to be a misstatement; and which fact was suppressed by the petitioner.	Frequent Logistics Services (P.) Ltd. v. Commissioner Goods & Services Tax Department [2023] 154 taxmann.com 336 (Delhi)	Impugned order was passed pursuant to SCN which indicated that petitioner's GST Registration was proposed to be cancelled for the reason that "In case, Registration has been obtained by means of fraud, wilful misstatement or suppression of facts." Revenue contended that petitioner's GST registration was cancelled as it was not found to be existing at its principal place of business. The Court held that SCN was cryptic and did not afford the petitioner any sufficient information as to the grounds on which the petitioner's registration was proposed to be cancelled. Although, SCN alleged that registration was obtained by fraud, wilful misstatement or suppression of facts, there was no material to indicate as to what fraud is alleged to have been committed; which statement made by the petitioner was alleged to be a misstatement; and which fact was suppressed by the petitioner. It was also not clear whether petitioner's registration was cancelled on account of fraud, wilful misstatement or suppression of facts, since all three reasons were mentioned. SCN did not disclose that petitioner's Registration was proposed to be cancelled with retrospective effect. The impugned order also did not reflect any ground to support the decision to cancel GST registration with retrospective effect. For the reason that, petitioner was not found existing on its place of business, Court observed that petitioner had made an application for change of its registered principal place of business. The application was allowed and amended certificate of GST Registration was issued. Admittedly, concerned officer had inspected the old premises and not the new premises as reflected in the certificate of the GST registration. Thus, impugned order cancelling the petitioner's GST registration was set aside.
3.	Section 29 and 30	SCN did not clarify whether registration was proposed to be cancelled on account of fraud or wilful misstatement or suppression of facts as all three reasons indicated.	Green Polymers v. Union of India [2023] 154 taxmann.com 330 (Delhi)	Petitioner was issued a SCN proposing to cancel GST registration on the ground that it was obtained by 'fraud, wilful misstatement or suppression of facts'. However, without referring to any of the material, as provided by petitioner, GST registration was cancelled. Petitioner immediately applied for revocation of cancellation which was allowed. Notwithstanding that petitioner's GST registration was restored; respondent issued impugned SCN again and again cancelled petitioner's registration. The Court held that the impugned SCN apart from alleging that registration was obtain by fraud, wilful misstatement or suppression of facts - which was also the ground on which the petitioners' GST registration was cancelled in the earlier round, did not indicate any specific reason(s) for proposing cancellation OF registration. Impugned SCN was thus incapable of eliciting any meaningful response as it did not indicate as to what was the fraud allegedly perpetrated by the petitioner or the wilful misstatement allegedly made. It also did not indicate as to which material fact was suppressed by the petitioner. It is also not clear whether the petitioner's GST registration was proposed to be cancelled on account of fraud or wilful misstatement or suppression of facts as all three reasons indicated.
4.	Section 83	Order of provisional attachment ceases to subsist, once Final assessment order passed under section 74.	Rina Jaiswal v. Commissioner of Central Tax [2023] 154 taxmann.com 329 (Telangana)	Petitioner's bank accounts and properties of petitioner were provisionally attached vide orders dated 15-7-2022 under section 83 of CGST Act. Subsequently order-in-original passed under Section 74 were challenged by way of filing of appeal under section 107 of CGST Act, which was pending. The Court relying upon the decision of Supreme Court in the matter of Radha Krishan Industries v. State of Himachal Pradesh 2021(48) G.S.T.L 113, held that once a final order of assessment had been passed under section 74, order of provisional attachment must cease to subsist.
5.	Section 66	Nature and complexity of the acts and the interest of revenue to be considered before passing an order for Audit under Section 66	Rajkamal & Co. v. Union of India [2023] 154 taxmann.com 284 (Gauhati)	It was contended by the petitioner that competent authority before passing an order for Special Audit under Section 66, with prior approval of the Commissioner, has to form an opinion that the value has not been correctly declared or the credit availed is not within the normal limits. In order to reach such an opinion, there are two aspects which are to be considered as condition precedent, firstly, the nature and complexity of the acts; and secondly, the interest of revenue. The two condition precedents were contended to be found apparently absent in the impugned order. Therefore, it is clear non-application of mind on the part of the said authority and thus, arbitrary. The Court directed that having regard to the provisions of Section 66 and Section 107 of the CGST Act, 2017 vis-à-vis the contents of the impugned order dated 16-11-2020 which prima facie did not reflect about consideration of the two aspects mentioned in Section 66 of the CGST Act, 2017, it was provided that the respondent authorities shall not take any coercive action against the petitioner till the returnable date.