

MONTHLY NEWSLETTER

GST TRACKER

ISSUE: MARCH 2024

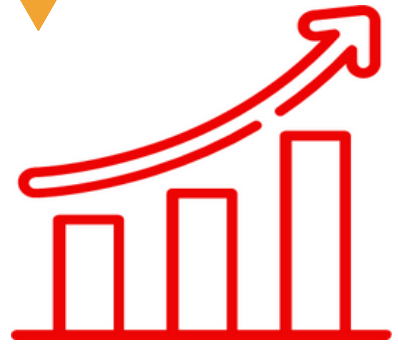


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Case Law Corner



Adv Nidhi Aggarwal
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Section 73: Merely writing not satisfied with the reply in the Order

Particulars	Details
Name of Petitioner	M/s. Indochem And Polymers
Name of Respondent	Sales Tax Officer Class II, Avato, Ward 207 Zone 11
Authority	Delhi High Court
Date of Judgement	21.02.2024

Brief facts of the case

Petitioner impugns order dated 30.12.2023 whereby the proceedings under Section 73 of the Act have been concluded and a demand has been created against the petitioner.

Contention of the Petitioner

The Show Cause Notice dated 24.09.2023 was received by the petitioner to which a detailed point-wise reply was submitted. The order dated 30.12.2023 records that no proper reply/explanation has been received from the tax-payer despite sufficient and repeated opportunities which indicates that the taxpayer has nothing to say in the matter. The observation in the impugned order dated 30.12.2023 is not sustainable for the reasons that the reply filed by the petitioner is a detailed reply.

Findings & Decision of the Court

The proper officer had to at least consider the reply on merits and then form an opinion whether the explanation was sufficient or not. He merely held that no proper reply/explanation has been received which ex-facie shows that proper officer has not even looked at the reply submitted by the petitioner. Accordingly, impugned order dated 30.12.2023 was set aside. The matter was remitted to the proper officer for re-adjudication of the show cause notice issued under Section 73 of the Act, after giving an opportunity of personal hearing to the petitioner.

GSTN Updates & Notifications Corner

GSTN Updates Feb 2024

Date	Subject
21.02.2024	<u>Advisory: Enhanced E-Invoicing Initiatives & Launch of Enhanced https://einvoice.gst.gov.in portal</u>
28.02.2024	<u>Subject: Instances of Delay in registration reported by some Taxpayers despite successful Aadhar Authentication in accordance with Rule 8 and 9 CGST, Rules, 2017-reg</u>

Source: www.gst.gov.in

Notification/Circulars/Orders issued in the month of February 2024

Central Tax Notifications February 2024

No.	Date	Subject
06/2024	22.02.2024	Seeks to notify "Public Tech Platform for Frictionless Credit" as the system with which information may be shared by the common portal based on consent under sub-section (2) of Section 158A of the Central Goods and Services Tax Act, 2017.

Central Tax (Rate) Notification February 2024

No Central Tax(Rate) Notification was issued in the month of February 2024

Integrated Tax Notification February 2024

No Integrated Tax Notification was issued in the month of February 2024

Integrated Tax (Rate) Notification February 2024

No Integrated Tax (Rate) Notification was issued in the month of February 2024

Circular issued in the month of February 2024

No Circular was issued in the month of February 2024

Orders

No order was issued in the month of February 2024

Removal of Difficulty Orders February 2024

No order was issued in the month of February 2024

Source: www.cbic.gov.in

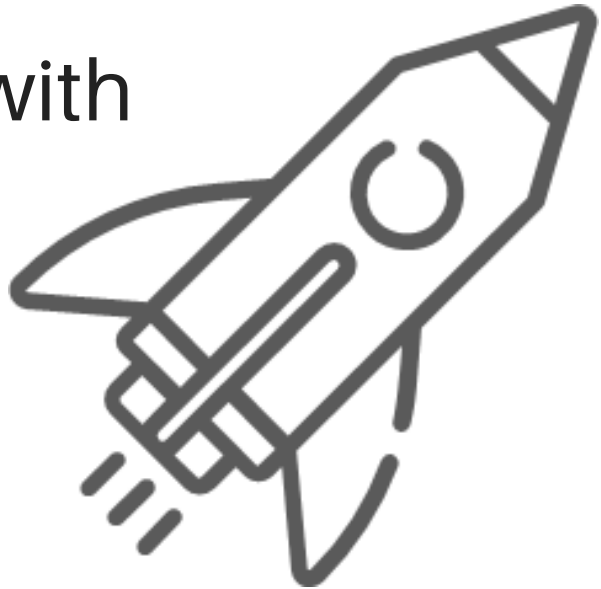
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Business matters

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