



# GST TRACKER

Monthly Newsletter

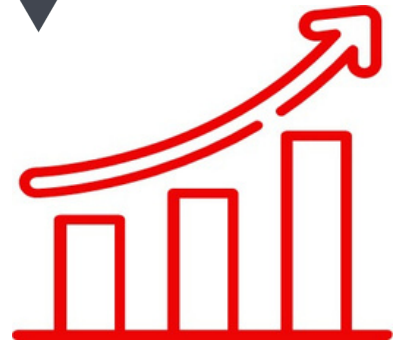
August 2025 Edition

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# Case Law Corner



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**Central Authorities do not have jurisdiction to issue summons, when State Authorities had already investigated the transactions by putting reliance on the prohibition against parallel proceedings u/s 6(2) of CGST Act.**

Particulars	Details
Name of Petitioner	Kanco Tea And Industries Limited
Name of Respondent	Union Of India
Authority	Gauhati High Court
Date of Judgement	10th September, 2024

## **Brief facts of the case**

The Petitioner has challenged the summons dated 21.06.2024 and 05.07.2024 on the ground that the State Authorities have already made the investigation in respect to the transactions pertaining to M/s Ridhi Industries and M/s Amazonite Steel Private Ltd. and as such the Central Authorities does not have the jurisdiction in view of Section 6(2) of the CGST Act, 2017. There cannot be two parallel proceedings.

## **Contentions of the Department:**

The matter of availment of the utilization of irregular and inadmissible ITC from M/s Ridhi Industries and M/s Amazonite Steels Pvt. Ltd. were under investigation with the State GST and if approved, the same would be closed at the end of the Central Authorities as per provisions of Section 6(2) of CGST Act, 2017 to avoid parallel investigation in the same matter. However, in respect to the investigation relating to ITC from M/s IESA Sales Private Ltd. during 2020-21 after cancellation of the GST registration, no other authority except the DGGI, Guwahati Zonal unit have initiated investigation as per the document available. Thus, the investigation in respect of M/s IESA Sales Private Limited ought to be allowed to be continued.

## **Findings & Decision of the Court**

The Central Authorities shall be at liberty to carry out the investigation in pursuance to the summons issued on 21.06.2024 and 05.07.2024 insofar as M/s IESA Sales Pvt. Ltd. However, the Central Authorities shall not carry out any further investigation in respect to such transaction of the Petitioner with M/s Ridhi Industries and M/s AmazonitSteelsPrivate Ltd.

# GSTN Updates

DATE	SUBJECT
01.07.2025	Gross and Net GST revenue collections for the month of June, 2025
16.07.2025	GST Portal is now enabled to file appeal against waiver order (SPL 07).
17.07.2025	Taxpayer Advisory on upcoming security enhancements
20.07.2025	Advisory: Regarding GSTR-3A Notices issued for non-filing of form GSTR 4 to cancelled Composition Taxpayers

Source: [www.gst.gov.in](http://www.gst.gov.in)

## **Notification/Circulars/Orders issued in the month of July 2025**

### **Central Tax Notifications July 2025**

No Central Tax Notification was issued in the month of July 2025

### **Central Tax (Rate) Notification July 2025**

No Central Tax(Rate) Notification was issued in the month of July 2025

### **Integrated Tax Notification July 2025**

No Integrated Tax Notification was issued in the month of July 2025

### **Integrated Tax (Rate) Notification July 2025**

No Integrated Tax(Rate) Notification was issued in the month of July 2025

### **Circular July 2025**

No Circular Notification was issued in the month of July 2025

Source: [www.cbic.gov.in](http://www.cbic.gov.in)



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