GOODS AND SERVICES TAX APPELLATE TRIBUNAL
ERNAKULAM BENCH
Division Bench :: Court No. I

APPEAL NO: APL/19/ERN/2026

[Arising out of Order-in-Appeal No. CLT-GST-000-APP-107-2025-26-JC dated 19/8/2025 passed by the Joint Commissioner (Appeals), CGST Kochi]

SHRI TRADERS, PALAKKAD .....**Appellant**

Versus
THE COMMISSIONER OF CGST & CE, KOCHI .....**Respondent**

Counsel for Appellant
K V Padmanathan, Advocate

Counsel for Respondent
Baiju Daniel, AR

CORAM:
Hon'ble Shri Subramanya Rayaprol, Vice-President
Hon'ble Shri Ramamoorthi Sriram, Member (Technical)

……

FINAL ORDER NO: 16/EKM/KERALAM/2026

Date of Hearing: 06-10-2026
Date of Order: 16-10-2026

Order per: Shri Ramamoorthi Sriram, Member (Technical)

1.0 The present Appeal (APL/19/ERN/2026) has been preferred by M/ Shri Taders, Palakkad ('Appellant') against Order-in-Appeal CLT-GST-000-APP-107-2025-26-JC dated 19/8/2025 passed by the Joint Commissioner (Appeals), CGST Kochi (Appellate Authority).

1.1 Question of law involved:

Can the mere recital of a legal provision as part of the show cause notice, without mentioning whether / how it has been contravened by the tax payer, amount to a charge made out against the tax payer, on which he can be said to have been put on

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notice?

2.0 Brief Facts of the Case :

2.1 The Appellant, M/s. Shri Traders is registered under GSTIN 32ABHFS9487K1ZG. During scrutiny of the returns filed by appellant for the tax period 2018-19, the certain discrepancies were noticed .

2.2 The Appellant was issued a Show Cause Notice Sl. No.11/2023/GST-PSR dated 20/11/2023 on the grounds that they had ineligible ITC in respect of invoices issued by suppliers who have not filed their GSTR-3B returns for the relevant tax period.

2.3 Vide order in original no 13/2024-25/GST-PSR dated 3/4/2024 issued by the Supdt of Central Tax & Central Excise , Palakkad, the demand was confirmed under Section 73(1) of the CGST Act, 2017, along with interest under section 50(3) and penalty under section 73(9) of the CGST Act.

2.4The appellant filed an appeal against the said OIO before the Appellate authority who vide the impugned order in appeal upheld the above portion of the OIO.

2.5 Aggrieved by the above, the appellant has filed the present appeal before the Tribunal.

3.0 Grounds of Appeal / Submissions of the Appellant:

3.1 The SCN and the OIO present entirely different cases. The principal issue is whether a demand noticed as ineligibility under section 16(2)(aa) on account of the suppliers' non-filing of GSTR-3B could lawfully be confirmed on the distinct factual ground that the suppliers had failed to pay tax to Government under section 16(2)(c) of the Act.

3.2 Issue 1 of the Show Cause Notice is headed "Ineligible ITC availed in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the

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relevant tax period." It states that, "As per sect. 16(2) (aa)", credit on those invoices cannot be availed. Its table identifies six invoices of Rajamanikam Praveen and Palaniswamy Jayalakshmi and totals the challenged IGST at Rs. 6,93,806/-.

3.3 The operative allegation in the Show Cause Notice merely identifies non-filing of GSTR-3B by the suppliers for the relevant tax periods. It does not allege, on the basis of identified supplier records, that the tax attributable to these six invoices remained unpaid. It also fails to record material facts including whether any voluntary payment was made by the supplier in DRC-03 or whether any demand and recovery proceedings initiated against the supplier. Thus, the Show Cause Notice did not set out the actual charge nor establish the facts to allege a non-payment of tax under section 16(2)(c) of the Act.

3.4 In its reply dated 22-02-2024, the appellant answered the charge actually made in the notice. It explained that section 16(2)(aa) took effect only on 1st January, 2022 and could not govern supplies in September 2018 or March 2019. The appellant also tendered its invoices, ledger accounts, bank records and stock-record explanation. After appellant's reply, the respondents neither amended the show cause notice nor issued a supplementary notice setting out that the relevant facts alleging non-payment of tax by the suppliers to the Government.

3.5 The Order-in-Original nonetheless holds that "the tax has not been credited to the Government Account till date", then disallows the credit under section 16(2)(c).

3.6 The first appellate authority has categorically held the reference to section 16(2) (aa) a "patent error", but affirms the demand on the affirmative finding that the underlying tax "has not been paid", adding that the invoices were not declared by suppliers and were not shown in GSTR-2A.

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3.7 Section 75(7) separately prohibits confirmation of a demand on grounds other than those specified in the notice. The said provision reads as below: "(7) The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice."

3.8 The Order-in-Original is in gross violation of section 75(7) of the Act. The grievance of the appellant is not a merely wrong sub-section number in an otherwise adequate show cause notice but a substituted fact and cause of disallowance of input tax credit.

3.9 In M/s Armour Security (India) Ltd v Commissioner, CGST, Delhi East Commissionerate, [2025] 177 taxmann.com 478 (SC), the Supreme Court held as follows::

"83. We shall now consider the contents of a show cause notice, bearing in mind the manner in which they facilitate the determination of the subject matter of the proceedings. In Gorkha Security Services v. Govt. (NCT of Delhi) [2014] 8 taxmann.com 717 (SC)/(2014) 9 SCC 105, this Court poignantly explained the cardinal principles behind the issuance of a show cause notice. It held that the service of a show cause notice is made in order to inform the noticee about the case that has been set up against him, which he has to meet. The relevant paragraphs have been supplied below "Contents of the show-cause notice 21. The central issue, however, pertains to the requirement of stating the action which is proposed to be taken. The fundamental purpose behind the serving of show-cause notice is to make the noticee understand the precise case set up against him which he has to meet. This would require the statement of imputations detailing out the alleged breaches and defaults he has committed, so that he gets an opportunity to rebut the same. Another requirement, according to us, is the nature of action which is proposed to be taken for such a breach. That should also be stated so that the noticee is able to point out that proposed action is not warranted in the given case, even if the defaults/breaches complained of are not satisfactorily explained. When it comes to blacklisting, this requirement becomes all the more imperative, having regard to the fact that it is harshest possible action." (Emphasis supplied)

84. Primacy is given to the cogency of a show cause notice. The subject matter of the proceedings lies in the contents of the notice. Hence, it ought to be exhaustive, so much so that it is capable of presenting the case of the Revenue in a nutshell. In The Commissioner of Central Excise v. Champdany Industries Limited (2009) 9 SCC 466, while deciding upon the classification of jute carpets, this Court noted that in the failure of mentioning the application of certain tests which the Revenue relied upon in the proceedings before the Court, the Revenue cannot rely on such tests at a later stage. A show cause notice must lay down the foundation of the case. Such is the importance of a show cause as a starting point in

proceedings. The relevant extracts have been supplied below:

"50. Apart from that, the point on Rule 3 which has been argued by the learned counsel for the Revenue was not part of its case in the show-cause notice. It is well settled that unless the foundation of the case is made out in the show-cause notice, Revenue cannot in Court argue a case not made out in its show-cause notice. See: Commissioner of Customs, Mumbai v. Toyo Engineering India Limited MANU/SC/3625/2006 : (2006) 7 SCC 592, para 16.

51. Similar view was expressed by this Court in the case of Commissioner of Central Excise, Nagpur v. Ballarpur Industries Ltd. MANU/SC/ 3595/2007 : (2007) 8 SCC

89. In paragraph 27 of the said report, learned Judges made it clear that if there is no invocation of the concerned rules in the show-cause notice, it would not be open to the Commissioner to invoke the said Rule." (Emphasis supplied)

85. From the above exposition of law, we can safely conclude that a show cause notice delineates the scope of the proceedings in the expression of subject matter with which the authority would be dealing. It would be impermissible for an authority to invoke such rules, claims or grounds at a later stage which do not figure in the show cause notice. That is to say, any ground, reasoning or claim which does not figure out in the show cause notice cannot be permitted to adversely affect the noticee. Such recognition has even been made statutorily, as per sub-section (7) of Section 75 of the Act, which reads as thus: "75. General provisions relating to determination of tax.—... xxx (7) The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice."

3.10. In Commissioner of Central Excise, Bangalore v Brindavan Beverages (P) Ltd, [2007] 2007 taxmann.com 728 (SC); the Supreme Court held that:

"*10. ……. The show cause notice is the foundation on which the department has to build up its case. If the allegations in the show cause notice are not specific and are on the contrary vague, lack details and/or unintelligible that is sufficient to hold that the noticee was not given proper opportunity to meet the allegations indicated in the show cause notice. ……..*

3.11 The Hon'ble Court held that the order adjudicated an issue never put in the notice, quashed it, and stated: "If the respondent wishes to adjudicate any other issue it is open to the respondent to issue a supplementary show cause notice subject to any period of limitation."

3.12.The appellant further submits that the learned First Appellate Authority's reliance on Commissioner of Service Tax v ITC Ltd, 2014 (36) STR 481 (Del), is misplaced. That decision asks whether the notice, read as a whole, actually conveyed the charge and whether prejudice resulted; a missing sub-clause alone need not invalidate a clear allegation. In contrast, the impugned show cause notice made non-filing of GSTR-3B the charge and pointed to section 16(2)(aa). A factual finding of actual non-payment under section 16(2)(c) required detailed verification of supplier's records. These facts were never put to the appellant before passing the Order in-Original.

4.0 Submissions of the Respondent / Revenue

4.1 Though there has been an error in the sub-clause 16(2)(c) repeat only in the subclause 16(2) (aa) quoted in a portion of the SCN, the allegation under which the said demand was premised was correctly elaborated in the SCN, viz. "..the input tax credit on the basis of invoices issued by suppliers who have not filed their GSTR-3B returns for the relevant period cannot be availed is tabulated.."

4.2 The correct sub-section, Sec. 16(2)(c) is specifically enunciated in the SCN in the previous paras. It was on this basis that the AA proceeded to assess the issue and arrive at the finding.

4.3 The error in quoting of the specific sub section in a portion of the SCN cannot be the reason for invalidation, as provided by Section 160(1) of the CGST Act, 2017.

4.4 The decision in Commissioner of Service Tax vs. ITC Ltd. [2014 (36) S.T.R. 481 (Del.)] is also apt in the case. In as much as the allegation has been clearly detailed in the SCN, it cannot be claimed that the AA has traversed beyond the SCN and the case law cited clearly supports the AA's decision on the issue.

4.5 Reliance is also placed on the judgements of the Hon Apex Court in the case of Collector of Central Excise, Calcutta Vs Pradyumna Steels 1996(82)ELT 441 SC wherein the court held that "Mere mention of a wrong provision of law when power exercised is available even though under different provision is by itself not sufficient to invalidate the exercise of that power"

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4.6 Similarly the Apex court in the case of CCE,Rohtak Vs Merino Panel Products limited 2023 (383) ELT (SC) 129 has held “Citation of incorrect source of power not vitiates exercise of power provided that power vests in authority to begin with”.

5.0 Discussion and findings.

At the outset, even before we get to analyzing the merits of the issue, we are required to address the fundamental objection of the appellant that the SCN and the OIO present entirely different cases and therefore the entire proceedings are liable to be struck down on this ground alone.

5.1 On perusal of the impugned SCN it is seen that the relevant portion reads as follows:

Issue 1: Ineligible ITC availed in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period. As per sect 16(2)(aa) of the CGST Act 2017 the input tax credit on the basis of invoices issued by suppliers who have not filed their GSTR3B returns for the relevant tax period cannot be availed is tabulated below……

There is no reference to any other charge against the appellant.

5.2 The appellant has contended that:

a.They had answered the charge actually made in the notice and pointed out that section 16(2)(aa) took effect only on 1st January, 2022 and could not govern supplies in September 2018 or March 2019.

b. They had also tendered invoices, ledger accounts, bank records and stock-record explanation.

c. After the reply, the respondents neither amended the show cause notice nor issued a supplementary notice setting out that the relevant facts alleging non-payment of tax by the suppliers to the Government.

5.3 We find that the showcase notice was issued only on grounds of non-compliance with section 16(2) (aa). Once the appellant has pointed out that the said section took effect only on 1/1/22 and could not have been invoked for the past period (2018-19), one would have imagined that the entire issue had attained a quietus as nothing else survived in this case.

5.4 However we observe that our fond hopes as above were belied by the tenacity and ingenuity of the revenue. We find that in the adjudication order, the charge in the show cause notice that

"*ITC availed in respect of invoices issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period"*

has metamorphosed into the charge that

"Ineligible ITC availed, in respect of invoices debit notes issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period is not paid."

5.5 The OIO goes on to find that:

a. The suppliers of the taxpayer had not furnished the GSTR3B returns in respect of 14 Invoices

b. Tax on such Input Tax Credit availed by the taxpayer on the strength of Invoices issued by said supplier has not be credited to the Government Account till date, as seen from the returns of the taxpayer.

c. The availing of input tax credit (ITC) by the taxpayer in respect of above said invoices contravenes the provisions of Section 16(2)(c) of CGST Act, 2017, which specifies that 'Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply'.

5.6 We find that on the issue that the SCN was issued only under section 16(2)(aa) which was not applicable to the period under question (an issue which was forcefully argued by the appellant as recorded in para 9 of the OIO), the order is sub-silentio.

5.7 The OIO after having artfully dodged / side stepped the above vital question of law raised by the appellant has proceeded to confirm the demand under section 16(2)(c) of the CGST Act

5.8 On perusal of the SCN we find that nowhere has the tax payer been put to notice regarding any such infraction of the said section 16(2)(c). As such we find that this a

last-ditch attempt by the department to confirm the demand in question (which was raised on inapplicable sections of the law) through an insinuation / improvisation which was never part of the original show cause notice.

6.1 It was the bounden duty of the appellate authority to see through this smoke screen and hold that the demand which has been raised on anachronous statutory grounds has no leg to stand on.

6.2 However, we regret to note that the appellate authority has tried to justify the adjudication order relying upon the order of the Hon'ble High Court of Delhi in the case of Commissioner of Service Tax Vs ITC Ltd. [2014 (36) S.T.R. 481 (Del.)].

6.3 In response the above, the appellant has contended that:
a. That decision asks whether the notice, read as a whole, actually conveyed the charge and whether prejudice resulted; a missing sub-clause alone need not invalidate a clear allegation.
b. In contrast, the impugned show cause notice made non-filing of GSTR-3B the charge and pointed to section 16(2) (aa).
c. A factual finding of actual non-payment under section 16(2)(c) required detailed verification of supplier's records.
d. These facts were never put to the appellant before passing the Orderin-Original.

6.4 We find considerable merit in the above said contentions of the appellant regarding the non-applicability of the decision in the case of Commissioner of Service Tax Vs ITC Ltd (supra) to the case before us.

6.5 We are not impressed by the ratio / logic adopted in the order in appeal for relying on the above said decision. Our reasons for the same are stated below:
a. We find that in para 9 of the OIA the Appellate Authority has observed that :
"The discussion rendered by me above, relying upon the judgment of Hon'ble High Court of Delhi as well as the facts of the case unequivocally establishes that mere wrong referral of statutory provision, by itself would not render the demand invalid."
b We observe that contrary to the assertion above, the OIA other than reproducing para 17 of the said judgement, has not made any analysis as to how the ratio of that

case is applicable to the present case. The Appellate Authority has also not appreciated the fundamental fact that the above said judgement is not with respect to wrong referral of statutory provisions but with respect to non-referral of statutory provisions. This much is clear from a sentence extracted from para 8 of the OIA itself which reads as follows:

In the said case, the Hon'ble High Court had observed that the Tribunal should not have quashed show cause notices itself on ground of violation of principles of natural justice for show cause notice not specifying sub-clause of Section 65(19) of Finance Act, 2005

c. We find that with respect to the specific facts of that particular case, the High Court held that mere non-referral of the specific sub clause of the statute cannot be said to have resulted in violation of the principles of natural justice as it was not a case wherein the respondent / assessee was taken by surprise as relevant facts on which the Commissioner relied on and provisions of the statute invoked were set out and mentioned in the show cause itself. Further personal hearing was given in which the question whether the services covered were and could be treated as Business Auxiliary service was discussed.

d. We find that in contrast, the present case is not one of non-referral but of wrong referral. It is one thing to say that a show cause which contains all the narrations of facts and law but only omits to mention the exact sub clause of the statute does not violate the principles of natural justice and it is entirely a different matter to contend that a show cause notice which extracts verbatim the provisions of the law without showing whether / how a particular provision of the statute was contravened can be the basis of an adjudication order that enters a finding of contravention of the said section. In the present case the assessee who were asked to show cause as to why ITC availed by them should not be disallowed under section 16(2) (aa) of the CGST Act (which they very ably countered by pointing to its coming into effect at a much later date) were suddenly visited upon with an adjudication order which found that they had breached section 16(2)(c) by availing ITC credit on invoices in respect of which tax had not been paid by their supplier. On perusal of the OIO, we observe that there is absolutely no indication that this new charge of violation of section 16(2)(c) (which was not part of then original SCN) was even broached at the time of the personal hearing. Therefore, we have very reason to believe that in the present case, the assessee was caught totally unawares and was suddenly blindsided on a finding of violating section 16(2)(c), a charge which was not put to them at any stage.

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e. We therefore find that the facts and circumstances of the present case are not pari materia to that in the case of CST vs ITC (supra) and the decision of that case is clearly distinguishable and has absolutely no application to the case before us.

7.1The appellant has further contended that:

a.Section 75(7) separately prohibits confirmation of a demand on grounds other than those specified in the notice. The said provision reads as below: "(7) The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice."

b. The Order-in-Original is in gross violation of section 75(7) of the Act. The grievance of the appellant is not a merely wrong sub-section number in an otherwise adequate show cause notice but a substituted fact and cause of disallowance of input tax credit.

7.2 We find that in the in instant case, the grounds of the show cause notice [(contravention of section 16(2)(aa)] and grounds on which the demand is confirmed in the OIO[contravention of section 16 (2)(c)] are far different from one another and therefore the entire proceedings are vitiated by a brazen disregard and breach of section 75(7) of the CGST Act and therefore the entire proceedings are liable to be set side on this ground alone.

8.1 We find that the learned AR in his valiant defense of the revenue has sought to quote the following decisions of the apex court in support of his contentions:

a Collector of Central Excise, Calcutta Vs Pradyumna Steels 1996(82) ELT 441 SC wherein it was held that: "Mere mention of a wrong provision of law when power exercised is available even though under different provision is by itself not sufficient to invalidate the exercise of that power"

b. CCE, Rohtak Vs Merino Panel Products limited 2023 (383) ELT (SC) 129 wherein it was held that "Citation of incorrect source of power not vitiates exercise of power provided that power vests in authority to begin with".

8.2 We find that the above decisions were in the context of exercising power (which is otherwise available) without quoting the right statutory provision thereof whereas the issue before us is a more fundamental proposition viz whether a person can be found

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culpable of an infraction, on a ground de hors the show cause notice. By no stretch of imagination, the above decisions of the Supreme Court can be said to countenance the affirmation of the above said proposition. This would fly in the face of all known canons of natural justice. We therefore find that the legal principles involved in these cases are clearly distinguishable and have no application to the case before us.

9.1 We find that the correct position of law is to be found in the latest decision of the honorable Supreme Court on the subject in the case of M/s Armour Security (India) Ltd v Commissioner, CGST, Delhi East Commissionerate, [2025] 177 taxmann.com 478 (SC), with specific reference to section 75(7) of the CGST Act wherein the honorable clearly upheld the following principles as laid out in other decisions of the Supreme Court:

a. *It is well settled that unless the foundation of the case is made out in the show- cause notice, Revenue cannot in Court argue a case not made out in its show-cause notice……* [(C.C.E., Bhubaneswar-1 vs M/S. Champdany Industries Ltd – para 50)]

b. *if there is no invocation of the concerned rules in the show-cause notice, it would not be open to the Commissioner to invoke the said Rule."* [Commissioner of Central Excise, Nagpur v.Ballarpur Industries Ltd. MANU/SC/3595/2007 :]

9.2 The Court went on to state that :

From the above exposition of law, we can safely conclude that a show cause notice delineates the scope of the proceedings in the expression of subject matter with which the authority would be dealing. It would be impermissible for an authority to invoke such rules, claims or grounds at a later stage which do not figure in the show cause notice. That is to say, any ground, reasoning or claim which does not figure out in the show cause notice cannot be permitted to adversely affect the noticee. Such recognition has even been made statutorily, as per sub-section (7) of Section 75 of the Act, which reads as thus:

"75. General provisions relating to determination of tax.—...
xxx (7) The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice."

9.3 We find that our findings are therefore reinforced not only by section 75(7) of the CGST Act but also the legal imprimatur of the principles thereof in the case of M.s Armour Security (supra).

10 .1 We now take up the f contention of the learned AR that:

a. though there has been an error in the sub-clause 16(2)(c) repeat only in the subclause 16(2) (aa) quoted in a portion of the SCN, the allegation under which the said demand was premised was correctly elaborated in the SCN, viz. "..the input tax credit on the basis of invoices issued by suppliers who have not filed their GSTR-3B returns for the relevant period cannot be availed is tabulated.."

b. The correct sub-section, Sec. 16(2)(c) is specifically enunciated in the SCN in the previous paras. It was on this basis that the Adjudicating Authority proceeded to assess the issue and arrive at the finding.

10.2 We have made a clear cut finding that while the SCN has not alleged infraction of section 16(2)(c), the OIO has made a finding of contravention of section 16(2)(c) of the CGST Act and held that the proceedings are therefore vitiated .

10.3 However the learned AR in his submissions seems to suggest that the correct section 16(2)(c) has been specifically enunciated in the SCN.

10.4 After a perusal of the SCN, we find that we are not impressed with the above contentions of the learned AR for the following reasons:

a. The SCN contains an extract of the whole of section 16 of the CGST Act [(including section 16(2)(c)]

b. There is no allegation that the appellant has violated the said section 16(2)(c).

c. The only allegation against the appellant is that of violation of section 16(aa)

d. We find that the bare recital of the section 16(2)(c) , in the absence of a specific mention of whether / how it has been contravened by the appellant will not amount to

putting the appellant on notice with regard to any contravention of the same and therefore we find that both the above said contention of the learned AR and his contention that this forms the basis of the Adjudicating Authority's findings, are not sustainable.

10.5 a. We see that yet another contention of the learned AR is that the error in quoting of the specific sub section in a portion of the SCN cannot be the reason for invalidation, as provided by Section 160(1) of the CGST Act, 2017.

b. We observe that section 160(1) of CGST Act reads as follows:

No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

c. On a plain reading of the above, we find that for the above section to be applicable, the action so taken has to be in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

d. In as much as we have entered a finding to the effect that the whole proceedings in this case are vitiated by breach of the express provisions of section 70(5) of the CGST Act, we find that the provisions of section 160(1) of the CGST Act are not applicable to the present case.

11. In the light of the above findings, we answer the question of law as framed in para

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11.1 above in the negative and find that the mere recital of a legal provision as part of the show cause notice, without mentioning whether and how it has been contravened by the tax payer would not amount to a charge made out against the tax payer, on which he can be said to have been put on notice.

12. In view of the findings as above, the following order is passed:

The appeals is allowed with consequential relief.

(Order pronounced in open court)

Subramanya Rayaprol
Vice President

Ramamoorthi Sriram
Member (Technical)

Date: 16-10-2026.

GST APPELLATE TRIBUNAL
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