

GSTAT JUDICIAL DIGEST

Important Judgements of the GST Appellate Tribunal

Fortnightly Case-Law Webinar

Summary • Analysis • Impact | 24 rulings across 11 benches

Edition 01 • Inaugural session

12 September 2026 • 3:00 PM IST

Presented by **Keshav Gupta, FCA, LL.B, CS**



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A specialised GST research platform (from the team behind IBC Laws) that reports and decodes rulings of the Supreme Court, High Courts, the GST Appellate Tribunal and the AAR / AAAR — and the source of the neutral citations used throughout this deck.

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What we will cover today

01	Tribunal's jurisdiction & powers	GSTAT as the last fact-finding forum; 74→73 conversion
02	Pre-deposit for appeal — s.112(8)	Penalty-only appeals, carry-forward & 'admitted' liability
03	ITC: GSTR-2A vs 3B mismatch	Verification, natural justice, the credit-ledger 'wallet'
04	Voluntary reversal & amnesty s.128A	Discharge before SCN; the 2017-20 waiver window
05	s.73 vs s.74 — suppression & fake ITC	The fraud threshold; non-existent suppliers; burden of proof
06	Section 129 — detention & e-way bill	Stock transfers & the mandatory 7-day timeline
07	Refunds — s.54	Eligibility can't be reopened; inverted-duty & packing
08	Classification, exemption & POS	Affiliation fees, brand name, intermediary services
09	Appellate powers & procedure	s.107(11) no-remand; speaking orders; deceased assessee

Disclaimer *An academic summary for the taxcode.in webinar; neutral citations are taxcode.in. Not legal advice — please read the full judgments before placing reliance.*

The 24 judgements at a glance

1 · Jurisdiction & powers

- Sterling & Wilson v. Commr., Odisha (PB)

2 · Pre-deposit — s.112(8)

- Reddy Veeranna Constructions (Hyd)
- Manoranjan Dash (Cuttack)
- Amazon Development Centre (Chn)
- Venshiv Chemicals (Hyd)

3 · ITC 2A vs 3B mismatch

- N. R. Builders (Bglr)
- Peekay Industries (Bglr)
- Lucknow Test House (Lko)

4 · Reversal & amnesty s.128A

- Atanu Mondal v. D.R. Steel (Kol)
- Zeneeda Information Technology (Kol)
- Rodman Technologies (Bglr)

5 · s.73 v. s.74 & fake ITC

- Atanu Mondal v. Jay Technical Svcs (Kol)
- Santhome Latex Enterprises (TVM)
- Agarwala's Bitumex (Kol)

6 · Section 129 e-way bill

- M. S. Steels (TVM)
- Siddhi Vinayak Automobiles (TVM)

7 · Refunds — s.54

- Augustan Textile Colours (Ekm)
- Dalmia Tea Packaging (Kol)

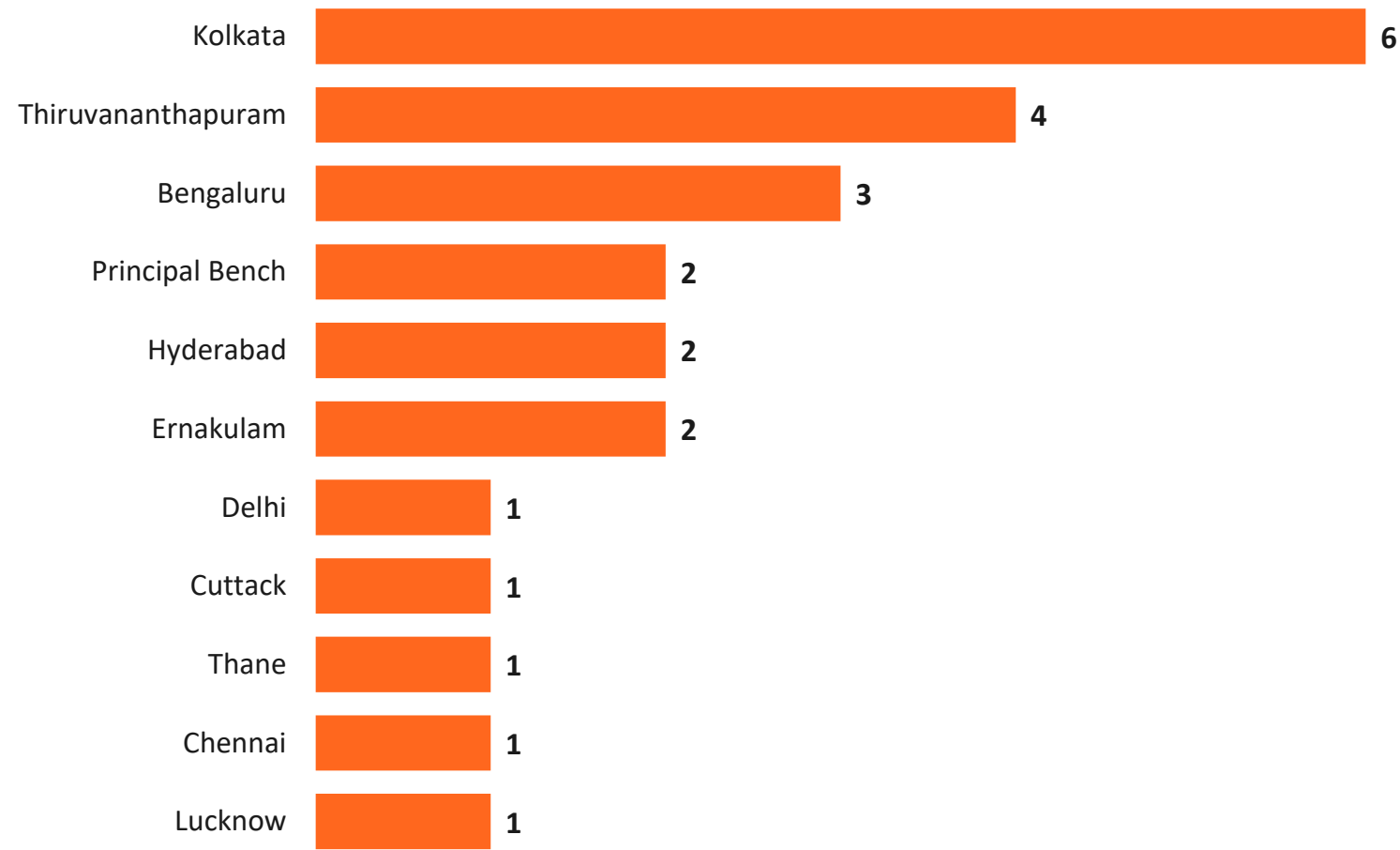
8 · Classification & exemption

- Council for the ISCE (Del)
- Godrej Tyson Foods (Thane)
- Dow Chemical International (PB)

9 · Appellate powers & procedure

- Peechattu Glass World (Ekm)
- S. S. Udyog (Kol)
- Vijayan Sahadevan (Decd.) (TVM)

Bench-wise spread of the rulings



24

RULINGS

11

BENCHES

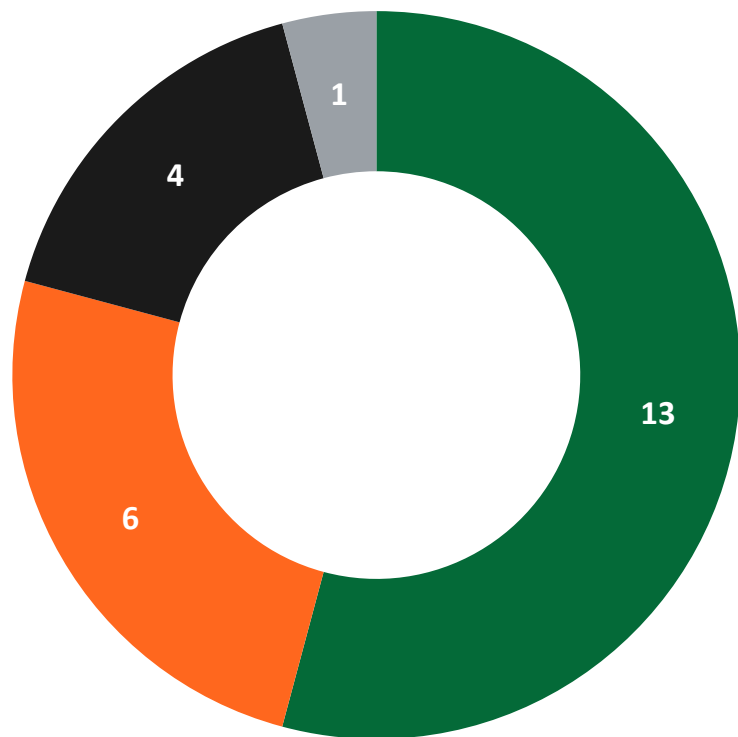
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FROM KOLKATA

Southern & eastern benches lead this edition — a spread that reflects how quickly the newly-constituted GSTAT benches are clearing the pendency.

Keshav Gupta, FCA, LL.B, CS

Broad outcome at a glance



■ Taxpayer relief ■ Remanded ■ Revenue / demand sustained ■ Split

13

Taxpayer-favoured

Relief allowed, or Revenue's appeal dismissed

6

Remanded

Sent back for verification / a reasoned order

4

Revenue-favoured

Demand or pre-deposit sustained

1

Split verdict

Partly for each side (CISCE affiliation)

Sterling & Wilson Pvt. Ltd. v. Commissioner, Odisha, CT & GST

(2026) taxcode.in 28 GSTAT • Principal Bench, New Delhi • 11 Feb 2026 • Justice (Retd.) Dr. S. K. Mishra, President

Q QUESTION OF LAW

In a second appeal under s.112 r/w Rule 112, can the Appellate Tribunal examine questions of fact — and once a s.74 notice is found unsustainable, who may re-determine the tax under s.73?

F KEY FACTS

- GSTR-1 vs GSTR-3B short-disclosure for FY 2018-19; demand raised under s.74.
- First Appellate Authority found no fraud, yet itself converted the case to s.73 and sustained tax & interest.
- Appellant said the difference was reconciliatory (credit/debit notes, advances) and revenue-neutral.

H HELD / RATIO

- GSTAT's jurisdiction is not fettered by the 'substantial question of law' limit of s.100 CPC — it can examine facts and is the last adjudicating forum on questions of fact.
- On s.75(2) r/w CBIC Circular 254/11/2025, only the original Proper Officer can re-determine tax as if under s.73 — not the FAA or the Tribunal.
- Every honest taxpayer must be protected; a pragmatic, non-pedantic view taken given COVID-era filing.

IMPACT Positions GSTAT as the final fact-finding authority in GST and fixes the 74→73 route firmly at the Proper Officer's door, not the appellate forum's.

Reddy Veeranna Constructions Pvt. Ltd. v. Appeal-I Commissioner

(2026) taxcode.in 75 GSTAT • Hyderabad Bench • 28 Jul 2026



QUESTION OF LAW

Is pre-deposit payable to admit an appeal in a penalty-only matter where the proceedings commenced before the 01.10.2025 proviso to s.112(8) (10% pre-deposit on penalty-only orders) came into force?



KEY FACTS

- Penalties levied under s.122 (fake invoices alleged); no tax in dispute.
- SCN 29.09.2022, OIO 28.08.2023, OIA 12.01.2024 — all before 01.10.2025.
- Registry insisted on statutory pre-deposit to admit the Tribunal appeal.



HELD / RATIO

- The penalty-only pre-deposit proviso to s.112(8) was inserted w.e.f. 01.10.2025 (Finance Act 2025) and is prospective.
- The right to appeal is a substantive vested right (Hoosein Kasam Dada; Barjinder Singh Kohli); non-existent conditions cannot be read in.
- No pre-deposit for a penalty-only order where the lis pre-dates 01.10.2025 — admitted, subject to compliance if the Bench so directs at final hearing.

IMPACT *A relief window for legacy penalty-only appeals and a clean anchor for the prospectivity of the s.112(8) penalty proviso.*

Read with the lead ruling — companion cases on this issue

Manoranjan Dash v. Commr., Odisha

(2026) taxcode.in 67 • Cuttack • 08 Jul 2026

NO FURTHER PRE-DEPOSIT

Q Is fresh pre-deposit needed at the Tribunal when 10% of the higher original demand was already paid at first appeal and the demand was later reduced?

Held The 10% already paid at first-appeal stage covers the Tribunal pre-deposit on the reduced demand (Ashirwad Food Industries, Jharkhand HC); court-fee shortfall to be cured.

◆ *Carry-forward argument — treat the two 10% legs as one continuum.*

Amazon Development Centre (India) Pvt. Ltd.

(2026) taxcode.in 97 • Chennai • 17 Aug 2026

APPEAL ADMITTED

Q Is 10% pre-deposit payable on an appeal against reversal of an already-sanctioned refund, and does payment before the Final Acknowledgement suffice?

Held Pre-deposit u/s 112(8)(b) applies; an appeal is 'filed' in law only on Final Acknowledgement (Expl. to Rule 110(4)) — payment before that date is valid; defect cured.

◆ *Even refund-reversal appeals carry pre-deposit — pay before the final ARN.*

Venshiv Chemicals Pvt. Ltd. (Interim)

(2026) taxcode.in 132 • Hyderabad • 08 Sep 2026

PRE-DEPOSIT REQUIRED

Q Can tax paid during investigation via GSTR-3B be treated as the s.112(8) pre-deposit?

Held Amount paid and never disputed is 'admitted liability', not paid 'under protest' (VVF (India) distinguished); the 10% pre-deposit under s.107(6) & s.112(8) is still required.

◆ *Flag disputed payments 'under protest' if you want them counted later.*

N. R. Builders v. Commissioner of Commercial Taxes, Karnataka

(2026) taxcode.in 104 GSTAT • Bengaluru Bench • 31 Aug 2026



QUESTION OF LAW

Can a GSTR-3B vs GSTR-2A difference be treated as inadmissible ITC without examining the plea that the credit relates to FY 2017-18 invoices claimed within the s.16(4) window — and without a personal hearing?



KEY FACTS

- FY 2018-19 demand of ₹4.6L built purely on a 2A/3B mismatch.
- SCN recorded the personal-hearing date, time and venue as 'NA'.
- The assessee's carry-forward reconciliation was never verified.



HELD / RATIO

- GSTR-2A was only facilitative for the period; CBIC Circular 183/15/2022 requires verification, not summary disallowal, of prior-year credit.
- A personal hearing under s.75(4) is mandatory once an adverse order is contemplated; a hearing marked 'NA' vitiates the order.
- Absence of ASMT-10 does not, by itself, invalidate a direct s.73 proceeding.
- Set aside and remanded for invoice-wise verification and a speaking order.

IMPACT *Reaffirms the s.75(4) hearing as non-negotiable — a bare 2A/3B mismatch is a trigger to verify, never proof of wrongful ITC.*

Read with the lead ruling — companion cases on this issue

Peekay Industries

(2026) taxcode.in 113 • Bengaluru • 03 Sep 2026

REMANDED

Q Can a demand be confirmed under CGST/SGST when the SCN proposed liability only under the IGST head?

Held Confirming a demand under heads never proposed breaches s.75(7); s.16(2)(aa) / 2A-matching does not apply to FY 2019-20 (inserted 01.01.2022) and Rule 36(4)'s staggered timeline was ignored — remanded, strictly within the SCN.

◆ *Hold the department to the SCN's heads — no migration from IGST to CGST/SGST.*

Lucknow Test House

(2026) taxcode.in 111 • Lucknow • 27 Aug 2026

ALLOWED

Q Is inadvertent reporting of IGST credit under the CGST/SGST heads an 'excess' claim?

Held The electronic credit ledger is a single pool — a 'wallet' with compartments (Rejimon Padickapparambil Alex, Kerala HC; Circular 192/04/2023). No aggregate excess and revenue-neutral; demand set aside subject to IGST verification.

◆ *Inter-head mis-posting with no net excess is revenue-neutral — argue the whole wallet.*

Atanu Mondal (Commr.) v. D.R. Steel Construction Co. Pvt. Ltd.

(2026) taxcode.in 90 GSTAT • Kolkata Bench • 18 Aug 2026 • Revenue appeal



QUESTION OF LAW

Where excess ITC was voluntarily reversed via DRC-03 before the demand, can Revenue still recover it for want of 'mapping' to the demand — and how are interest and penalty to be handled?



KEY FACTS

- ₹53.96L excess ITC (FY 2018-21) alleged; ₹13.03L already appropriated.
- Taxpayer reversed from cash & credit ledgers before the demand; DRC-04 issued.
- Revenue's grievance: no proof mapping the reversal to the demand.



HELD / RATIO

- Reversal acknowledged in DRC-04 discharges the liability; Column 8 ('reasons') of DRC-03 is not a mandatory field.
- s.16(5) protects credit for FY 2017-18 to 2020-21 from the s.16(4) time-bar.
- Interest/penalty must still be computed — remitted, with liberty to seek s.128A waiver (Circular 238/32/2024).

IMPACT *Voluntary reversal plus a DRC-04 acknowledgement equals discharge — and opens the s.128A waiver route for FY 2017-20 s.73 demands.*

Read with the lead ruling — companion cases on this issue

Zeneeda Information Technology Pvt. Ltd.

(2026) taxcode.in 107 • Kolkata • 02 Sep 2026

ALLOWED

Q Is penalty leviable where excess ITC plus interest were reversed before the SCN was issued?

Held Reversal with interest before the SCN squarely attracts s.73(8) — no penalty payable; Revenue itself admitted the reversal in its cross-objection. Appeal allowed on admission.

◆ *Reverse with interest before the SCN and s.73(8) closes the matter — no penalty.*

Rodman Technologies Pvt. Ltd.

(2026) taxcode.in 98 • Bengaluru • 25 Aug 2026

WAIVER DENIED

Q Is a s.128A waiver available where the debit-note/ITC traces to FY 2018-19 but was actually availed for the first time in Dec 2020?

Held s.128A covers only 01.07.2017–31.03.2020; the demand pertains to the Dec-2020 availment, outside the window, and no SPL-01 was filed — waiver denied, interest & penalty upheld.

◆ *128A is period-locked — when the ITC was actually availed decides eligibility.*

Atanu Mondal (Commr.) v. Jay Technical Services

(2026) taxcode.in 106 GSTAT • Kolkata Bench • 01 Sep 2026 • Revenue appeal



QUESTION OF LAW

Is s.74 (extended period) rightly invoked for ITC availed on invoices of non-existent suppliers — and can one consolidated SCN span multiple financial years?



KEY FACTS

- ₹43.44L ITC availed on invoices of 13 ab-initio-cancelled / non-existent suppliers.
- Taxpayer had already reversed ₹60,378 relating to one such supplier (Ambika Enterprises).
- FAA had down-graded the demand from s.74 to s.73 for want of proven connivance.



HELD / RATIO

- Burden to prove genuine ITC is on the claimant (s.155; Ecom Gill) — invoices and bank payments alone don't prove physical movement of goods.
- Non-existent suppliers + wilful misstatement in GSTR-3B ⇒ s.74 validly invoked; the foundational facts of fraud were set out in the SCN (Tata Steel).
- A consolidated SCN for multiple years is permissible — 'for any period' in s.73/74 (Ambika Traders, Delhi HC).
- s.74 demand of ₹43.44L restored: the mismatch & RCM heads correctly under

IMPACT *Fake ITC from non-existent suppliers squarely attracts s.74 — and validates multi-year consolidated show-cause notices.*

Read with the lead ruling — companion cases on this issue

Santhome Latex Enterprises

(2026) taxcode.in 95 • Thiruvananthapuram • 21 Aug 2026

ALLOWED

Q Does mere availment of ineligible self-assessed ITC, or a failure to reply to audit, amount to 'suppression' under s.74?

Held No — suppression must be wilful and with intent to evade (Cosmic Dye; Instruction 05/2023); the data was already on the portal (GSTR-9C). The OIA travelling beyond the SCN was struck down.

◆ *Portal disclosure defeats 'suppression'; a bare s.74 SCN will not survive.*

Pr. Commr. v. Agarwala's Bitumex Pvt. Ltd.

(2026) taxcode.in 92 • Kolkata • 20 Aug 2026 • Revenue appeal

REVENUE APPEAL DISMISSED

Q Can an export refund be denied on toll-data 'origin' doubts and on the cancellation of the second-line supplier?

Held No statutory need for toll-plaza proof (Raghuvansh Agro, All. HC); Bill-to-Ship-to is valid and the L-1 supplier genuine; new grounds barred under Rule 45(1) GSTAT Rules & Rule 112.

◆ *Sound documents beat toll-data conjecture; the buyer isn't liable for the L-2 supplier.*

M. S. Steels v. Commissioner of Kerala State GST

(2026) taxcode.in 86 GSTAT • Thiruvananthapuram Bench • 14 Aug 2026

Q QUESTION OF LAW

Is a s.129 penalty leviable for moving goods without an e-way bill when the movement is a stock transfer between two premises of the very same GSTIN?

F KEY FACTS

- TMT bars moved on a delivery challan between the firm's own premises; no e-way bill.
- ₹1,34,640 penalty imposed under s.129(3) — with no tax demand.
- No allegation of fraud, suppression or intent to evade.

H HELD / RATIO

- A same-GSTIN stock transfer is not a 'supply' — s.7 needs two persons and consideration; without supply, s.9 is not attracted and no 'tax' is payable.
- s.129 penalty is quantified on 'tax payable on such goods'; where none is payable (Fabricship, Bom. HC), the s.129 penalty fails.
- The lapse, if at all, falls under s.122(1)(xiv) (₹10,000 each) — not s.129.
- OIA set aside; appeal allowed with consequential relief.

IMPACT Halts mechanical s.129 penalties on genuine intra-entity stock transfers and channels the breach to the specific documentary penalty.

Read with the lead ruling — companion cases on this issue

Siddhi Vinayak Automobiles

(2026) taxcode.in 87 • Thiruvananthapuram • 14 Aug 2026

ORDER QUASHED

Q Is a s.129(3) penalty order (MOV-09) passed 47 days after the MOV-07 notice valid?

Held The twin seven-day timelines in s.129(3) ('shall') are mandatory (Mohd Hazzak Lohar, J&K; Allcargo Logistics, Guj; K.P. Sugandh, Ori). The order is time-barred and without jurisdiction; the e-invoice had already disclosed the supply, so no mens rea.

◆ *Always check the MOV-07 → MOV-09 gap — the 7-day clock is jurisdictional.*

DETENTION & E-WAY BILL — A QUICK CHECKLIST FOR THE PRACTITIONER

- Is it a 'supply' at all? A same-GSTIN stock transfer carries no tax, so no s.129 penalty (M. S. Steels).
- Timelines: notice (MOV-07) within 7 days of detention, and the order (MOV-09) within 7 days of that notice — both mandatory.
- No mens rea where the e-invoice / return already disclosed the supply; a mere document lapse falls under s.122(1)(xiv), not s.129.

Augustan Textile Colours v. Commissioner of State Tax

(2026) taxcode.in 130 GSTAT • Ernakulam Bench • 08 Sep 2026

Q

QUESTION OF LAW

Can a s.54(3) inverted-duty refund be rejected on the ground that the underlying ITC is 'ineligible', absent any s.73/74 order determining that the credit was wrongly availed?

F

KEY FACTS

- Inverted-duty refund on inputs @18% against output @5%; ₹7.07L rejected.
- The RFD-08 SCN merely alleged 'wrong ITC claim' with no invoice-wise particulars.
- The appellate authority denied refund on a fresh 's.2(59)/(60)' ground.

H

HELD / RATIO

- ITC eligibility can be tested only under s.73/74; until then availed credit is presumed valid — a refund cannot become collateral re-adjudication (Circular 125/44/2019; Convergys; Qualcomm).
- The SCN was vague (Brindavan Beverages) and the appellate authority travelled beyond it — a breach of natural justice.
- Rejection set aside; refund allowed with consequential relief.

IMPACT Revenue must first run s.73/74 to disturb ITC before it can deny an inverted-duty refund on eligibility grounds.

Read with the lead ruling — companion cases on this issue

Pr. Commr. v. Dalmia Tea Packaging Pvt. Ltd.

(2026) taxcode.in 114 • Kolkata • 03 Sep 2026 • Revenue appeal

REVENUE APPEAL DISMISSED

Q Is an inverted-duty refund barred where input and output are both 'tea' @5%, the inversion arising only from higher-taxed packing materials?

Held 'Inputs' is plural and undifferentiated — packing materials are inputs (s.2(59); Circular 79/53/2018). Circular 135/5/2020 applies only to rate-reduction cases (IOCL, Delhi HC); a circular cannot curtail s.54(3).

◆ *Packing-material inversion is a valid refund ground — 'same goods' is no bar.*

REFUNDS UNDER S.54 — A QUICK CHECKLIST FOR THE PRACTITIONER

- No s.73/74 order disturbing the ITC? Then the availed credit stands — a refund claim cannot re-adjudicate eligibility (Augustan Textile).
- A vague RFD-08 that omits invoice-wise grounds is fatal (Brindavan Beverages); the authority cannot travel beyond the SCN.
- 'Inputs' for an inverted-duty refund covers packing materials; a CBIC circular cannot curtail the statutory right under s.54(3).

Council for the Indian School Certificate Examinations v. CGST Delhi East

(2026) taxcode.in 105 GSTAT • Delhi Bench • 31 Aug 2026

Q

QUESTION OF LAW

Are affiliation, registration and allied fees charged to schools exempt under Entry 66 of Notif. 12/2017 as services 'relating to admission / conduct of examination', or independent taxable supplies?

F

KEY FACTS

- GST demand on affiliation, registration, documentation & late fees (Jul 2017–Nov 2023).
- CISCE is a society; claimed education-related exemption and a bona fide belief.
- Extended period under s.74 invoked for Jul 2017–Aug 2018.

H

HELD / RATIO

- Affiliation is 'supply' (s.7 r/w s.2(17)) and an independent taxable service — not within Entry 66; strictly construed (Dilip Kumar; Bharathidasan University).
- Affiliation & processing charges regularised 'as-is-where-is' for 01.07.2017–17.06.2021; taxable thereafter. Registration/late charges taxable throughout.
- s.74 not invocable — a bona fide interpretational dispute (Pushpam; Continental Foundation); cum-tax benefit under Rule 35 allowed.

IMPACT Board affiliation/accreditation-type fees are taxable — but an interpretational dispute bars s.74 and earns cum-tax valuation.

Read with the lead ruling — companion cases on this issue

Commr., Raigad v. Godrej Tyson Foods Ltd.

(2026) taxcode.in 66 • Thane • 22 Jul 2026 • Revenue appeal

REVENUE APPEAL DISMISSED

Q Does printing the manufacturer's statutory name/address (FSSAI, Legal Metrology) make goods 'branded', and are bulk institutional supplies 'pre-packaged and labelled'?

Held Statutory declarations are not a brand name (RDB Textiles; Tarai Foods; Narasus Sarathy); institutional supplies are not retail 'pre-packaged' (Rule 3, LM Rules) — exemption under Notif. 02/2017 upheld.

◆ *Statutory labelling ≠ branding; test the goods, not the invoice.*

Dow Chemical International Pvt. Ltd.

(2026) taxcode.in 61 • Principal Bench • 04 Jun 2026

REFUND REJECTED

Q Are centralised procurement services from a foreign group hub 'intermediary' (place of supply abroad, refund of RCM-IGST) or an 'import of service'?

Held Only two parties, services rendered on own account — a core service, not ancillary facilitation (Blackberry; Columbia Sportswear). It is an import of service with POS in India; s.13(8)(b) inapplicable. Refund rejected.

◆ *Foreign-hub services 'on own account' are imports, not intermediary services.*

Commissioner of CGST & CE v. Peechattu Glass World

(2026) taxcode.in 123 GSTAT • Ernakulam Bench • 08 Sep 2026 • Revenue appeal

Q QUESTION OF LAW

Can the First Appellate Authority under s.107(11) remand a matter to the adjudicating authority for verification and 'delete the demand if found in order'?

F KEY FACTS

- The FAA partly allowed the appeal and sent the balance back to the adjudicating authority to verify and re-decide.
- Revenue challenged the very power to remand at the first-appeal stage.

H HELD / RATIO

- s.107(11) permits only three courses — confirm, modify or annul — and expressly bars referring the case back to the original authority (Kronos Solutions; Anand & Anand; Shyam Traders).
- The FAA must make its own inquiry and pass a reasoned, self-contained order under s.107(11)/(12); it cannot give the department a 'second innings'.
- The remand direction is void; the matter is sent back to the FAA to decide finally.

IMPACT Closes the 'remand' escape-route at first appeal — the FAA must complete the inquiry itself and decide on merits.

Read with the lead ruling — companion cases on this issue

Atanu Mondal (Commr.) v. S. S. Udyog

(2026) taxcode.in 121 • Kolkata • 09 Sep 2026 • Revenue appeal

REMANDED

Q Could the FAA allow re-credit of excess-paid tax and re-compute the liability without recording reasons?

Held Re-credit is permissible in law (Rule 86(4A); Circular 135/5/2020), but the FAA's non-speaking order gave no reasons and no basis for the reduced figure — set aside and remitted to the FAA for a reasoned order.

◆ *Even a correct result needs reasons — non-speaking orders fall.*

Vijayan Sahadevan (Deceased)

(2026) taxcode.in 96 • Thiruvananthapuram • 21 Aug 2026

ALLOWED

Q Can demand be enforced against a deceased proprietor's estate with no s.93 notice to the legal heir — and is the ITC saved by s.16(5)?

Held No proceeding or notice to the legal heir under s.93(1)(b) — the OIA is unsustainable; and on merits the ITC is protected by s.16(5), the returns having been filed before 30.11.2021.

◆ *No s.93 notice to the legal heir = no valid demand; s.16(5) saves the credit.*

KEY TAKEAWAYS

Six threads running through this edition

1

Facts are the Tribunal's turf

GSTAT is the last fact-finding forum; a 2A/3B mismatch or a bare s.129 lapse is a cue to verify — not proof to demand.

2

s.74 needs proven fraud

Fraud/suppression must be wilful and set out in the SCN; genuine interpretational disputes stay in s.73 (and may earn cum-tax value).

3

Fake ITC is the exception

Non-existent suppliers attract s.74, and multi-year consolidated SCNs hold up.

4

Procedure decides cases

The s.75(4) hearing, s.75(7) SCN-scope, the s.129(3) 7-day limit and the s.107(11) no-remand bar are each dispositive.

5

Reverse early, claim s.128A

Reversal before the SCN discharges liability; the s.128A waiver runs only for 01.07.17–31.03.20.

6

Refund ≠ re-assessment

Refund eligibility can't be reopened without s.73/74; inverted-duty refund covers all inputs, packing included.

Thank you

Questions & discussion

Keshav Gupta, FCA, LL.B, CS

Presented for the taxcode.in fortnightly GSTAT webinar

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