We are glad to share our GST litigation support communique and get you everything that you need to know from the world of litigation, along with incisive analysis from the CA. Rajat Mohan. This Newsletter brings you key judicial pronouncements from the Supreme Court, various High Courts, AARs, and Appellate Authorities emerging in the GST era and the erstwhile VAT, Service tax, and Excise regime.[1]

Synopsis of all changes in GST is given below for your quick reference:

S.No.	Subject	Authority
1	**The matter was remanded back to the respondent for fresh consideration**	HC
2	**Authorities are directed to consider the application of the appellant for a refund of the Input Tax Credit independently and on its own merits.**	HC
3	**The court disposed off writ petition is disposed of in accordance with the Administrative Instruction**	HC
4	**The assessee was entitled to refund as claimed and also entitled to interest on refund**	CESTAT
5	**In case no payment was effected by the petitioners pursuant to best judgment assessment, orders passed under section 74 will govern the assessment of the petitioners**	HC
6	**Even pending the confiscation proceedings, the competent authority has the power to pass an order of provisional release of goods subject to certain terms and conditions.**	HC
7	**GST Authorities, Police Authorities and Custom Authorities to take their respective decisions.**	HC
8	**Petitioner to be released on bail**	HC
9	**Summons issued to the petitioners/Director to present himself before the investigating officer in a statutory inquiry pertaining to evasion of GST under the CGST Act are valid.**	HC
10	**Impugned order passed without providing an opportunity of personal hearing to the petitioner liable to be quashed.**	HC

The matter was remanded back to the respondent for fresh consideration

The petitioner had exported Knitwear and Knitted Fabric, which amounts to zero-rated supply and in terms of section 16(3) of the IGST Act, 2017, had applied for refund of ITC under section 54. The applications were made for the periods of July, August, September, October and November 2017. The petitioner's claim came to be rejected through five impugned orders, which are challenged in Writ Petitions. The petitioner had predominantly stressed upon the ground that the rejection orders do not give reasons for inadmissibility of refund and therefore they are non-speaking orders.

High Court observed that the respondent had, in a cryptic manner, rejected some of the proposals by stating that, as per section 54 (8) (a), the ineligible goods or services are not directly used for making the zero-rated supply. Apart from this, there is absolutely no other reasons adduced in the order. Court also observed that it is a settled proposition of law that whenever an application of this nature is made, the statutory authority are bound to consider the claim made and pass a reasoned order. It also observed that the petitioner had made an application for a refund under section 54 of the Act and when the respondent had issued notice to them for rejection of the ineligible goods and services

[1] *DISCLAIMER: The views expressed are strictly of the author. The contents of this article are solely for informational purpose. It does not constitute professional advice or recommendation of firm. Neither the author nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this article nor for any actions taken in reliance thereon.*

of SGST, CGST and IGST, they have given a detailed reply, objecting to the notices. All these objections were required to be dealt with by the authority, before taking a final call, which is conspicuously absent. As such, the order itself can be termed to be "a non-speaking order" and therefore, are liable to be set aside.

In view of the above observation, Court held that the impugned orders are set aside and the matter is remanded back to the respondent for fresh consideration. The petitioner is at liberty to give fresh objections, at least within a period of 15 days from the date of receipt of a copy of this order.

Jay Jay Mills (India) (P.) Ltd. v. State Tax Officer, Special Circle-II, Tirupur [2021] 123 taxmann.com 115 (High court of Madras)

Authorities are directed to consider the application of the appellant for a refund of the Input Tax Credit independently and on its own merits.

Petitioner has filed petition for issuance of Writ of Mandamus directing the Assistant Commissioner (Sales Tax) to grant a refund on the accrued Input Tax Credit under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and Tamil Nadu Goods and Services Tax Act, 2017 read with section 19(18) of the TNVAT Act. Single Judge dismissed the writ petitions as being pre-mature.

Court observed that the appellant had also moved an application for refund of the Input Tax Credit claimed under the TNVAT Act and this application was without prejudice to their rights under section 140(3) of the TNGST Act. The appellant had also challenged the various provisions of the CGST and TNGST Acts in this regard with regard to the time limit of 90 days in processing the applications for the credit of the Input Tax Credit. It was observed that the appellant had withdrawn the writ petitions.

In view of the fact that the writ petitions have been withdrawn, authorities were directed to consider the application dated 28-6-2018, submitted by the appellant for refund of the Input Tax Credit under the provisions of the TNVAT Act, independently and on its own merits. Impugned judgment was set aside and Writ Appeal was allowed.

Myres Tyre Supply (India) Ltd. *v.* Assistant Commissioner (ST) - [2020] 115 taxmann.com 86 (High court of Madras)

The court disposed off writ petition is disposed of in accordance with the Administrative Instruction

The assesse filed a writ petition before High Court challenging the notice for rejection of application for refund dated 5th December, 2019 along with corrigendum dated 18th December, 2019 and to direct the respondent to refund the amount wrongly forfeited from the pending refund application of the petitioner. Petitioner had also sought a declaration that the liability to pay interest under section 50 of the Central Goods and Services Tax Act, 2017 is confined only to the net tax liability and no interest is payable on the available ITC.

The High Court observed from the notice issued by the court that for the period of 1st July, 2017 to 31st August, 2020 field formations have been instructed to recover interest only on the net cash liability i.e. that portion of the tax that has been paid by debiting the electronic cash ledger or is payable through cash ledger. In those cases where show cause notices have been issued calling upon the notices to make a payment on gross tax liability, those have been directed to be kept in the Call Book till retrospective amendment is made in Section 50 of the CGST Act. Court further observed from the above that decision taken by the Central Board of Indirect Taxes and Customs, the grievance of the petitioner no longer survives.

Accordingly, Court held the present writ petition is disposed of in accordance with the Administrative Instruction dated 18th September, 2020 issued by the Ministry of Finance through the Central Board of Indirect Taxes and Customs.

Parnika Commercial and Estates (P.) Ltd. v. Union of India [2021] 124 taxmann.com 107 (High court of Delhi)

The assessee was entitled to refund as claimed and also entitled to interest on refund

The appellant is engaged in providing network management and other services to their clients. During the course of business, they imported 'Netcool suite (Software)' from M/s Softential Inc, USA which they used in the services which they exported. It paid service tax on February 22, 2010 on imported software under reverse charge mechanism under section 66A and reflected this payment in its ST-3 returns. After paying service tax assessee took cenvat credit of service tax paid treating same as input service and showed it in its ST-3 returns. Thereafter on May 14, 2010 assessee filed a refund claim for cenvat credit for the period January, 2010 to March, 2010 under rule 5 of Cenvat Credit Rules, 2004. Adjudicating Authority rejected refund claim on the ground that import of software was not an input service. Thereafter Applicant filed this petition before High Court seeking relief in this regard.

High Court observed that as the department had not objected to assessee's taking cenvat credit and no proceedings were initiated to deny and recover cenvat credit so taken, it was evident that department had accepted that cenvat credit had been taken on input service by assesse. It also observed that it is an established principle that once cenvat credit was allowed on any goods or services as inputs or input service they did not cease to be so while processing a refund claim under rule 5 of Cenvat Credit Rules. It also observed that the appellant is entitled to the refund claimed by them under Rule 5 of CCR, 2004 as claimed. These Rules do not provide for grant of interest. However, Hon'ble High Court of Gujarat, has, in the case of *Reliance Industries Limited*.,(*supra*) held that refund of Cenvat Credit under Rule 5 of Cenvat Credit Rules, 2004 is also a refund under section 11B of the CEA, 1944 and therefore, the provisions of interest under section 11BB apply and this decision was upheld by the Hon'ble Supreme Court by dismissing the SLP filed by the Revenue. Therefore, the appellant is also entitled to interest on refund under Rule 5 of Cenvat Credit Rules, 2004.

In view of the above discussion, Court set aside the impugned order and hold the appellant is entitled to refund under rule 5 of Cenvat Credit Rules, 2004 along with interest under section 11BB as applicable.

Sentini Technologies (P.) Ltd. Vs Commissioner of Central Excise & Service Tax, Appeal-II [[2021] 123 taxmann.com 372 (Hyderabad - CESTAT)]

In case no payment was effected by the petitioners pursuant to best judgment assessment, orders passed under section 74 will govern the assessment of the petitioners.

The petitioners have filed a petition challenging Exts.P2 to P4 of assessment orders passed under section 74. It was alleged that prior to Exts.P2 to P4 assessment orders, they were subjected to best judgment assessments as evidenced from Exts. P5 to P18 orders, and summaries of the said orders were also served on the petitioners *vide* Exts.P19 to P32. It is their apprehension that the authorities would now proceed against them for recovery of amounts covered by two sets of assessment orders for the assessment years in question. The issue was whether orders passed under section 74 of the GST Act will govern the assessment of the petitioners where no payment was effected by the petitioners pursuant to best judgment assessment?

The court observed that Exts.P5 to P18 orders are best judgment assessment orders passed in terms of Section 62 of the GST Act for various months between April 2018 to May 2019, taking note of the non-filing of returns by the assessee. Exts.P19 to P32 are the summary of the orders passed as above. Pursuant to the said assessment orders completed on best judgment basis there had been no payment effected by the petitioners, and it was therefore that proceedings under section 74 were initiated and completed through the passing of Exts.P2 to P4 assessment orders.

Thus, it was held that Exts.P2 to P4 orders passed under section 74 of the GST Act are the assessment orders that will govern the assessment of the petitioners under the Act for the assessment years covered by them. Writ Petition was dismissed and the petitioners were relegated to their alternate

remedy of filing statutory appeals against the said assessment orders before the first appellate authority. It was clarified that Exts. P5 to P18 assessment orders as well as Exts.P19 to P32 summary orders do not survive as against the petitioners in view of the subsequent passing of Exts.P2 to P4 assessment orders.

Glow Grow Health & Beauty (P.) Ltd. *v.* State of Kerala - [2020] 122 taxmann.com 189 (High court of Kerala)

Even pending the confiscation proceedings, the competent authority has the power to pass an order of provisional release of goods subject to certain terms and conditions.

The goods in question came to be seized and detained under section 67. Petitioner sought the release of goods. It was prayed those pending confiscation proceedings, the goods may be ordered to be released as the liability towards tax, penalty and fine has also been determined by the competent authority.

High Court observed that even pending the confiscation proceedings, the competent authority has the power to pass an order of provisional release of goods subject to certain terms and conditions.

Without going into the merits of the case, it was held that pending the confiscation proceedings, if the writ applicants file an application under section 67(6) of the Act for provisional release of the goods and the vehicle, if any, then the competent authority shall look into the same at the earliest and pass an appropriate order on such application within a period of fifteen days from the date of receipt of such application. Writ petition was disposed of.

Karan Toshniwal *v.* State of Gujarat - [2020] 122 taxmann.com 140 (High court of Gujarat)

GST Authorities, Police Authorities and Custom Authorities to take their respective decisions.

Police Officials detained 25 trucks carrying areca nuts on plea that they were moving without proper documents. Thereafter Inspector of Police Station lodged Ejahar against the assessee alleging that documents pertaining to payment of GST were not found in order and, therefore, a view was formed that the assessee was involved in evasion of GST dues. Another allegation in Ejahar was that documents submitted by the assessee were not genuine and were forged with fake signatures. Thereafter assessee filed a writ petition before the Single Judge of High Court where the Single Judge concluded that no case for interference was made out for acceding to prayer for a declaration that detention of trucks containing areca nuts was illegal and unsustainable. In the affidavit-in-opposition filed by the police authorities in the writ petition, to the Joint Director, Directorate of Revenue Intelligence, Guwahati Zonal Unit wherein it was stated that the betel nuts which were seized were obtained from the suppliers in the markets at Champhai and Khawzawl areas in Mizoram and they have been brought across the border of Myanmar inasmuch as, there is no production of betel nuts in the entire district of Champhai. References were made that on earlier occasions also other persons have been implicated by the DRI in cases of smuggling of betel nuts in Myanmar under the Customs Act. The learned Single Judge in the judgment dated 25-10-2019 arrived at its conclusion that the police authorities of Assam would have the jurisdiction to investigate certain offences under the Indian Penal Code, if made out, even though such offences may also be offences under the GST Acts or the Customs Act subject to the provisions of Section 26 of the General Clauses Act that no one will be liable to be punished twice for the same offence. It was held that as regards the violation of the Customs Act, it would be appropriate for the police to hand over the investigation to the Customs authority so far as it relates to the allegations of smuggling. On filing writ petition:

High Court observed that as per section 67 of the AGST Act and 100 and 101 of the Customs Act, a process for search, seizure, confiscation etc. for violating any of the provisions of the AGST Act or the Customs Act can only be initiated upon having reasons to believe by the proper or appropriate officer that a person concerned was involved in violation of any of the provisions of the GST Acts or the

Customs Act. In the instant case, the documents made available on record so far as it relates to violation of the provisions of the AGST Act are not being relied upon by the respondents to indicate any such violation of the provisions of the AGST Act. But without invoking the provisions of section 67 of the AGST Act and the procedure prescribed therein, it would be inappropriate to allow the police authorities of Assam to continue with the detention and the seizure of the trucks containing the areca nuts on the plea that the appellants have violated some or any of the provisions under the AGST Act. But as regards the stand of the police authorities of Assam that they have the power to seize any property under section 102 of the CrPC, it again has to be circumscribed that any seizure effected by invoking section 102(1) of the CrPC would have to be subjected to the procedure prescribed under section 102(3). It also observed that report of the Ministry of Agriculture and Farmers Welfare, Government of India dated 20-11-2019 which provides that "Since phytosanitary risk is involved the sample is rejected and further consignment may be destructed or deported", in respect of the samples of the areca nuts that were taken from the seized trucks containing such areca nuts. By taking note of the report of the Ministry of Agriculture and Farmers Welfare, Government of India as regards the bio-security aspects of the areca nuts and also the stand of the Customs department that the areca nuts may have been smuggled in from across the Myanmar border in violation of the provisions of the Customs Act, Court is of the view that if the proper officer or the empowered officer has reasons to so believe, it would be appropriate to initiate proceedings under section 100/101 of the Customs Act and thereafter follow the procedures prescribed in the Act as regards search, arrest, seizure or confiscation. Without following the prescribed procedure of the Customs Act, it would be inappropriate for the police authorities of Assam to continue with the detention and the seizure of the trucks containing the areca nuts by taking the plea that provisions of the Customs Act had also been violated by the appellants. HC also observed that the detained/seized areca nuts may result in a bio-security threat as provided in the report of the Ministry of Agriculture and Farmers Welfare, Government of India. Therefore, Court is of the view that it is for the appropriate authorities, particularly the authorities under the Customs Department to take a call on the matter as to what further is required to be done in respect of the detained/seized areca nuts, but such call has to be by strictly following the provisions of the Customs Act.

In view of the above, Court held that the detained/seized goods be retained by the police authorities of Assam for a period of seven days from today. In the meantime, the GST authorities of the Government of Assam, the police authorities of the Government of Assam and the Customs authority of the Customs Department, Government of India shall take their respective decisions on how to proceed with the matter of the detained/seized trucks of areca nuts within the period of seven days. If any such decision is taken to proceeded against the appellants, the same be done by the respective authorities strictly as per the provisions of the GST Acts, the CrPC/IPC or the Customs Act, as the case may be. In the event, no such appropriate decision is taken or the matter is proceeded under the appropriate provisions of law, as indicated above, by any of the aforementioned authorities, it would stand declared at the expiry of seven days that the detention and seizure of the 26 numbers of trucks of areca nuts belonging to the appellants would be illegal and unsustainable.

Samsir Uddin v State of Assam [2021] 123 taxmann.com 111 (High court of Gauhati)

Petitioner to be released on bail

Petitioner is a senior citizen aged about 65 years. He is the Director of two companies by the name of Twinstar Industries Limited and Originet Technologies Limited. Petitioner is accused of committing offence as his companies had fraudulently availed and utilized ineligible input tax credit (ITC) amounting to Rs. 122.59 crores approximately on the strength of bogus invoices without actual receipt of goods or services. Besides committing an offence under section 132(1) (b) as it was alleged that companies of the petitioner had fraudulently issued bogus invoices and passed on ineligible ITC to

various companies without actual supply of goods or services mentioned in the respective invoices thereby leading to wrongful passing on of ITC amounting to approximately Rs. 191.66 crores to the recipient companies. Summons were issued to Petitioner under Section 70 of the CGST Act where after his statements were recorded on 05.12.2018, 12.12.2018, 04.01.2019, 15.02.2019 and 21.01.2021. On 21.01.2021 after tendering his statement, he was arrested and remanded to judicial custody. Thereafter, The Petitioner moved the High Court in writ petition thereby:

a) challenging the constitutional validity of Section 132(1)(b)
b) Seeking a declaration that the power under Section 69 of the Act can only be exercised upon determination of the liability.
c) Restrain Respondent from filing any criminal complaint against the Petitioner for alleged violation of the provisions of Act
d) Take a decision by passing a speaking order on compounding applications
e) Also, an interim prayer was made for enlarging the petitioner on bail.

Petitioner contended that the Petitioner has been fully cooperating with the Department, has responded to each summons and has appeared on five occasions. In such circumstances, there can be no justification or reasons to believe for arresting the petitioner.

High court Observed that subsection (1) of section 69 provides that Commissioner may by order authorize any officer of central tax to arrest a person if he has reasons to believe that the said person has committed any offence under clauses (a) or (b) or (c) or (d) of sub-section (1) of section 132. It further observed that under sub-section (3) of section 69, arrest under sub-section (1) has been made subject to the provisions of Cr.P.C., which would include section 41 and 41-A thereof. While examining the the reasons recorded by the Principal Additional Director General while authorizing arrest of the petitioner. It also observed that we find that other than paraphrasing the requirement of section 41 Cr.P.C., no concrete incident has been mentioned therein recording any act of tampering of evidence by the petitioner or threatening/inducing any witness besides not co-operating with the investigation, not to speak of fleeing from the investigation. In such circumstances, Court is of the view that the Principal Additional Director General could not have formed a reason to believe that the petitioner should be arrested. Court further observed that in the S.L.P. filed by the Union of India against the decision of the Bombay High Court granting pre-arrest bail to Sapna Jain, Supreme Court while issuing notice on 29-5-2019 observed that while it did not interfere with the privilege of pre-arrest bail granted by the High Court, in future while entertaining such request for pre-arrest bail, High Court should keep in mind that Supreme Court had dismissed the S.L.P. filed against the decision of the Telangana High Court.

In the light of the above discussions and having reached the conclusion as above, Court directed that the petitioner Mr. Daulat Samirmal Mehta shall be enlarged on bail subject to the following conditions:-

1) Petitioner shall be released on bail on furnishing cash surety of Rs.5,00,000.00 before the Additional Chief Metropolitan Magistrate, 8th Court, Esplanade, Mumbai and within two weeks of his release, to furnish two solvent sureties of the like amount before the said authority;
2) Petitioner shall co-operate in the investigation and shall not make any attempt to interfere with the ongoing investigation;
3) Petitioner shall not tamper with any evidence or try to influence or intimidate any witness;
4) Petitioner shall also deposit his passport before the Additional Chief Metropolitan Magistrate, 8th Court, Esplanade, Mumbai.

5) Within 15 days of his release, petitioner or any of the companies in which he has a substantial interest and which are under investigation, shall deposit a sum of Rs.10 crores with respondent Nos.2 and 3 which shall be without prejudice to his rights and contentions;
6) After the said amount is deposited, the petitioner or any of the companies in which he has a substantial interest and which are under investigation shall deposit a further amount of Rs.15 crores before respondent Nos.2 and 3 within 30 days of the first deposit which again shall be without prejudice to his rights and contentions;

However, the last two conditions shall be executed by the petitioner upon his release which shall not be a ground for delaying his release.

Daulat Samirmal Mehta vs. Union of India [2021] 124 taxmann.com 398 (High court of Bombay)

Summons issued to the petitioners/Director to present himself before the investigating officer in a statutory inquiry pertaining to evasion of GST under the CGST Act are valid.

Petitioner is engaged in the business of trading in consumer goods, FMCG products, cameras, batteries etc. since the last 34 years. On 3-4-2019 Directorate General of GST Intelligence, Mumbai conducted a raid on the premises of the petitioner and seized several documents, books of accounts, hard disks etc. for the purpose of GST investigation into alleged tax evasion. A panchnama dated 3-4-2019 was drawn up duly signed by the Senior Intelligence Officer in the office of the Directorate General of GST Intelligence, Mumbai Zonal Unit. In the meanwhile Bombay Sales Agency, a financial creditor of petitioner invoked section 7 of the Insolvency and Bankruptcy Code, 2016 by filing application in the NCLT, Mumbai. NCLT admitted the application and declared a moratorium in terms of section 14 of the said Code and appointed Ms. Palak Swapnil Desai as Interim Resolution Professional ("IRP"), further directing that the assests of petitioner should not be liquidated until the insolvency process was completed. 4 subsequent summons were issued to Managing Director (Director) of petitioner under the provisions of under section 83 of the Finance Act read with section 14 of the Central Excise Act read with section 174 of the CGST Act to tender oral evidence in relation to inquiry regarding evasion of service tax/GST. In the meanwhile, petitioners filed a suit as well as Writ Petition seeking injunction against the order passed by the NCLT in insolvency proceedings against the petitioners. On 12-10-2020 a fifth summon was issued to Director under section 70 of the CGST Act, 2017 seeking his attendance for giving evidence and/or producing documents or things from his possession and under his control. Petitioners filed the writ petition challenging the issuance of summons and seeking stay of proceedings/inquiry.

Court observed that the first 4 summons which were issued did not give any details with respect to the subject which the petitioners were required to give evidence or to produce documents or any other thing in the inquiry undertaken by the authorities. Summons dated 12-10-2020 for the first time calls upon the petitioners to attend and give evidence on the subject details mentioned in the summons; calling upon Director to give evidence and/or produce documents or things pertaining to the transport documents for the years 2017-18 and 2018-19, payment particulars to transporters for the above period and sample of sale/purchase invoices for all suppliers and customers from his possession. Summons dated 13-11-2020 called upon the petitioners to give evidence and produce documents and things which are stated in the summons dated 12-10-2020.

Summons dated 12-10-2020 and 13-11-2020 clearly stated that an inquiry in connection with GST under the CGST Act, 2017 was being undertaken by the Superintendent/Appraiser/Senior Intelligence Officer and that the attendance of Director was considered necessary to give evidence and produce documents. Perusal of the summons signify that there was no threat of arrest as perceived and argued

by the petitioners. The summons specifically called upon the petitioner to tender evidence and produce documents and clarification as stated in the summons dated 12-10-2020.
There is a clear mandate on the Director to honour the summons and present himself in the inquiry undertaken in connection with evasion of GST under the CGST Act by the investigating officer. The summons do not state that the Director shall be liable for arrest or will be arrested as the statutory provisions under which the summons have been issued pertain to investigation undertaken by the statutory officer. Hence there is no reason for the petitioners to assume that the Director on presenting himself before the investigating officer will be arrested or apprehended. The inquiry which is undertaken by authorities is a statutory inquiry pertaining to evasion of GST under the CGST Act wherein the Director has been called upon to tender his oral evidence as also to produce the documents that may be required for the purpose of completing the inquiry by the investigating officer. The summons issued to the petitioners/Director, do not authorize the investigating officer to arrest Director, but were issued only for the purpose of completing the investigation into evasion of GST undertaken by the authorities. Thus, the summons issued to the petitioners/Director were valid. Director directed to remain present before the concerned investigating officer/authority.
JSK Marketing Ltd. *v.* Union of India - [2021] 124 taxmann.com 483 (High court of Bombay)

Impugned order passed without providing an opportunity of personal hearing to the petitioner liable to be quashed.
The writ applicant seeks to challenge the validity of the recovery notice dated 17th December, 2020 issued in Form GST DRC-16, *inter alia*, attachment of the factory premise of the writ applicant under section 79 of the CGST Act, 2017. The order of attachment appears to be the consequences of the order dated 21st October, 2020 uploaded on the GST Portal on 24th November, 2020.
Court observed that no recovery proceedings can be initiated against the assessee before the expiry of three months from the date of the service of the order. In the case on hand, within one month, the proceedings came to be initiated in the form of attachment of the factory premises. No opportunity of personal hearing was given to the writ applicant by the concerned authority before passing the impugned order. Although a specific request in this regard was made, yet, the impugned order came to be passed without affording any opportunity of hearing. Thus, impugned order was quashed. Matter was remitted to the authorities for fresh consideration.
Alkem Laboratories Ltd. *v.* Union of India - [2021] 124 taxmann.com 480 (High court of Gujarat)

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