



GSTAT JUDGEMENTS

CASE - LAW DIGEST

(Orders of the GST Appellate Tribunal up to 30.09.2026)



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INDEX

1.	Table 1 — Summary of Orders (Category / Bench / Date-wise)	1
2.	Detailed Summary of Each Order	4
(1)	<i>Case: Manobendra Ghoshal vs. Additional Commissioner of CGST, Delhi North</i>	<i>4</i>
	GSTAT - Principal Bench, New Delhi	4
(2)	<i>Case: M/s Sterling & Wilson Pvt. Ltd. vs. Commissioner, Odisha, Commissionerate of CT & GST</i>	<i>5</i>
	GSTAT - Principal Bench, New Delhi	5
(3)	<i>Case: Sri Parameshwara Bricks vs. State Tax Officer, Peddapalli Circle</i>	<i>5</i>
	GSTAT - Hyderabad Bench	5
(4)	<i>Case: Jitendra Kumar, Assistant Commissioner vs. M/s R.V. Brick Field.....</i>	<i>6</i>
	GSTAT - Agra Bench	6
(5)	<i>Case: M/s Anand Enterprises vs. Commissioner, State Tax, UP.....</i>	<i>6</i>
	GSTAT - Agra Bench	6
(6)	<i>Case: Neeraj Shukla (Commissioner State Tax) vs. M/s Jay Steels</i>	<i>7</i>
	GSTAT - Agra Bench	7
(7)	<i>Case: Heramb Enterprises vs. C. Pushpalatha, Addl. Commissioner of Commercial Taxes</i>	<i>7</i>
	GSTAT - Bengaluru Bench	7
(8)	<i>Case: M/s Lucknow Automotives vs. Assistant Commissioner (Mobile Squad), Gonda</i>	<i>8</i>
	GSTAT - Lucknow Bench.....	8
(9)	<i>Case: Om Prakash (Revenue) vs. Islam Trading Co.</i>	<i>8</i>
	GSTAT - Lucknow Bench.....	8
(10)	<i>Case: D.S. Traders vs. Commissioner, State GST, Lucknow</i>	<i>9</i>
	GSTAT - Lucknow Bench.....	9
(11)	<i>Case: M S Steels vs. The Commissioner of Kerala State GST, Thiruvananthapuram</i>	<i>9</i>
	GSTAT - Thiruvananthapuram Bench.....	9
(12)	<i>Case: M/s Jupiter Buildtech Pvt. Ltd. vs. Commissioner of State Tax, UP.....</i>	<i>10</i>
	GSTAT - Agra Bench	10
(13)	<i>Case: M/s Flora Kingdom Farm Resort vs. Commissioner of Commercial Taxes, Karnataka .</i>	<i>10</i>
	GSTAT - Bengaluru Bench	10
(14)	<i>Case: Maltown Electricals Pvt. Ltd. vs. Commissioner of Central Tax, Mysuru</i>	<i>11</i>
	GSTAT - Bengaluru Bench	11
(15)	<i>Case: The Commissioner, CGST & CX, Kolkata North vs. M/s Power Tech Global Private Limited.....</i>	<i>11</i>
	GSTAT - Kolkata Bench.....	11
(16)	<i>Case: Atanu Mondal for the Commissioner, CGST & CX, Kolkata North vs. M/s D.R. Steel Construction Co. Pvt. Ltd.....</i>	<i>12</i>
	GSTAT - Kolkata Bench.....	12

(17)	<i>Case: Atanu Mondal for the Commissioner, CGST & CX, Kolkata North vs. Jay Technical Services.....</i>	<i>12</i>
	GSTAT - Kolkata Bench.....	12
(18)	<i>Case: Hindalco Industries Limited vs. Commissioner State Tax, Chhattisgarh</i>	<i>13</i>
	GSTAT - Raipur Bench	13
(19)	<i>Case: Shri Shyam Ispat India Pvt. Ltd. vs. The Commissioner, State GST, Raipur</i>	<i>13</i>
	GSTAT - Raipur Bench	13
(20)	<i>Case: Siddhi Vinayak Automobiles vs. The Commissioner of Kerala State GST, Thiruvananthapuram</i>	<i>14</i>
	GSTAT - Thiruvananthapuram Bench.....	14
(21)	<i>Case: M/s Dow Chemical International Pvt. Ltd. vs. Commissioner of State Tax, Mazgaon, Mumbai</i>	<i>14</i>
	GSTAT - Principal Bench, New Delhi	14
(22)	<i>Case: Cheema Trading Company vs. Commissioner, State GST, Chhattisgarh</i>	<i>15</i>
	GSTAT - Raipur Bench	15
(23)	<i>Case: Cheema Bricks & Traders vs. Commissioner, State GST, Chhattisgarh</i>	<i>15</i>
	GSTAT - Raipur Bench	15
(24)	<i>Case: Manoj Iron and Steel Traders vs. Commissioner of State Tax, Raipur</i>	<i>16</i>
	GSTAT - Raipur Bench	16
(25)	<i>Case: The Pr. Commissioner, CGST & CX, Siliguri vs. M/s Agarwala's Bitumex Private Limited</i>	<i>16</i>
	GSTAT - Kolkata Bench.....	16
3.	Key Learning Points for Taxpayers: -	17
	E-way bill and Section 129 penalty	17
	Time limits for the department	17
	Input tax credit	17
	Natural justice and fair hearing.....	17
	Interest.....	18
	Refund, place of supply and export of services	18
	Composition scheme.....	18
	Appeals and amnesty.....	18
4.	Key Learning Points for Departmental Officers: -	18
	Procedure before orders	18
	Choosing the right section.....	18
	E-way bill enforcement	18
	Appeals by the department	19
	Interest, refunds and recovery	19
	Compliance with directions	19

GST Appellate Tribunal Digest

SCOPE.

In this digest, 25 GST orders passed by the Hon'ble GST Appellate Tribunal (GSTAT) between 11.02.2026 and 30.09.2026 are summarised below for spreading awareness of developing jurisprudence on GST law. The orders are from the Principal Bench (New Delhi) and the Kolkata, Thiruvananthapuram, Lucknow, Hyderabad, Bengaluru, Agra and Raipur Benches. Several orders are common orders disposing of connected appeals; the lead appeal available in the tracker is summarised and the connected appeal numbers are mentioned in the Note under that case.

Also see disclaimer at the end of this document.

1. Table 1 — Summary of Orders (Category / Bench / Date-wise)

Note: Orders passed by the Hon'ble GST Appellate Tribunal up to 30.09.2026 have been arranged in the serial order of the case tracker (Sl. No. 1 to 25).

Sr.	Bench	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
1.	Principal, New Delhi	Manobendra Ghoshal vs. Additional Commissioner of CGST, Delhi North [APL/8/PB/2026]	08.04.2026	Appeal wrongly filed before Principal Bench [Form APL-05]	Not dismissed; Registry to transfer the case online to Delhi State Bench	Appeal
2.	Principal, New Delhi	M/s Sterling & Wilson Pvt. Ltd. vs. Commissioner, Odisha, Commissionerate of CT & GST [APL/1/PB/2026]	11.02.2026	Mismatch GSTR-1 vs 3B treated as Section 73 case; remand [Section 73]	Appellate treatment as Section 73 set aside; remanded to proper officer for fresh consideration; amendment petition within one month	Assessment
3.	Hyderabad	Sri Parameshwara Bricks vs. State Tax Officer, Peddapalli Circle [APL/26/HYD/2026]	20.08.2026	Loss of composition option; cum-tax valuation [Section 10; Rule 35]	First appellate order upheld with modification; cum-tax benefit under Rule 35 and recomputation	Composition Scheme
4.	Agra	Jitendra Kumar, Assistant Commissioner vs. M/s R.V. Brick Field [APL/158/AGR/2026]	17.09.2026	Confiscation on excess stock found at survey [Section 130]	All four Revenue appeals dismissed	Confiscation
5.	Agra	M/s Anand Enterprises vs. Commissioner, State Tax, UP [APL/17/AGR/2026]	25.09.2026	Expired e-way bill with different vehicle number [Section 129]	Second appeal dismissed; penalty upheld	E-way Bill

Sr.	Bench	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
6.	Agra	Neeraj Shukla (Commissioner State Tax) vs. M/s Jay Steels [APL/44/AGR/2026]	25.09.2026	E-way bill for interstate movement on 24.11.2017 [Section 129]	Revenue's second appeal dismissed	E-way Bill
7.	Bengaluru	Heramb Enterprises vs. C. Pushpalatha, Addl. Commissioner of Commercial Taxes [APL/142/BUR/2026]	16.09.2026	Revisional order limitation; penalty for goods unloaded at third-party premises [Sections 108, 129]	Revisional order confirmed; appeal dismissed	E-way Bill
8.	Lucknow	M/s Lucknow Automotives vs. Assistant Commissioner (Mobile Squad), Gonda [APL/8/LCK/2026]	19.08.2026	Penalty on genuine movement; e- way bill generated minutes after interception [Section 129(3)]	Appeal allowed; penalty orders set aside; refund of Rs. 2,63,330 in accordance with law	E-way Bill
9.	Lucknow	Om Prakash (Revenue) vs. Islam Trading Co. [APL/79/LCK/2026]	20.08.2026	E-way bill produced only after interception [Section 129(3)]	Revenue's appeal allowed; Section 129(3) order restored	E-way Bill
10.	Lucknow	D.S. Traders vs. Commissioner, State GST, Lucknow [APL/52/LCK/2026]	25.08.2026	Own excavator moved with delivery challan, no e- way bill [Section 129(3)]	Appeal rejected; penalty orders upheld	E-way Bill
11.	Thiruvananthapuram	M S Steels vs. The Commissioner of Kerala State GST, Thiruvananthapuram [APL/1/TVP/2026]	14.08.2026	Penalty for no e-way bill on same-GSTIN stock transfer [Section 129]	Order-in-Appeal set aside; appeals allowed with consequential relief	E-way Bill
12.	Agra	M/s Jupiter Buildtech Pvt. Ltd. vs. Commissioner of State Tax, UP [APL/49/AGR/2026]	24.09.2026	ITC on service tax refunded to buyers of cancelled flats [Sections 16, 142]	Appeal dismissed; first appellate order upheld	Input Tax Credit
13.	Bengaluru	M/s Flora Kingdom Farm Resort vs. Commissioner of Commercial Taxes,	30.09.2026	ITC on resort building construction	Appeal dismissed; demand of Rs. 9,32,177 confirmed with	Input Tax Credit

Sr.	Bench	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
		Karnataka [APL/5/BUR/2026]		[Section 17(5)(d)]	interest and penalty	
14.	Bengaluru	Maltown Electricals Pvt. Ltd. vs. Commissioner of Central Tax, Mysuru [APL/84/BUR/2026]	30.09.2026	ITC reversal on unpaid supplier invoices beyond 180 days [Section 16(2); Rule 37]	Partly allowed; ITC demand set aside; interest payable on Rs. 2,33,106; Section 74 penalty set aside	Input Tax Credit
15.	Kolkata	The Commissioner, CGST & CX, Kolkata North vs. M/s Power Tech Global Private Limited [APL/62/CLK/2026]	05.08.2026	ITC reversal on exempt MEIS scrips; Section 74 invoked [Section 17; Rules 42/43]	Section 74 held unsustainable; tax to be determined under Section 75(2) as under Section 73 after hearing	Input Tax Credit
16.	Kolkata	Atanu Mondal for the Commissioner, CGST & CX, Kolkata North vs. M/s D.R. Steel Construction Co. Pvt. Ltd. [APL/40/CLK/2026]	18.08.2026	Excess ITC reversal; interest and penalty [Sections 50, 73, 128A]	Remanded to first appellate authority to compute interest/penalty; liberty to apply under Section 128A	Input Tax Credit
17.	Kolkata	Atanu Mondal for the Commissioner, CGST & CX, Kolkata North vs. Jay Technical Services [APL/19/CLK/2026]	01.09.2026	ITC on non- existent suppliers; consolidated multi-year SCN [Sections 73, 74, 128A]	Revenue's appeal partly allowed; Section 74 demand of Rs. 43,44,046 with interest and penalty restored	Input Tax Credit
18.	Raipur	Hindalco Industries Limited vs. Commissioner State Tax, Chhattisgarh [APL/15/RPR/2026]	24.09.2026	Interest on erroneously sanctioned refund [Sections 50, 73]	Appeal dismissed; interest of Rs. 44,51,491 sustained	Interest
19.	Raipur	Shri Shyam Ispat India Pvt. Ltd. vs. The Commissioner, State GST, Raipur [APL/171/RPR/2026]	29.09.2026	Interest on delayed GSTR- 3B despite ledger balance [Section 50]	All three appeals dismissed; interest confirmed with credit for amounts paid	Interest
20.	Thiruvananthapuram	Siddhi Vinayak Automobiles vs. The Commissioner of Kerala State GST, Thiruvananthapuram [APL/2/TVP/2026]	14.08.2026	MOV-09 penalty order passed beyond seven days [Section 129(3)]	Order set aside as time-barred; appeals allowed; bank guarantee to be released	Limitation

Sr.	Bench	Case Title [Case Number]	Decision Date	Subject [Section/Rule]	Outcome	Category
21.	Principal, New Delhi	M/s Dow Chemical International Pvt. Ltd. vs. Commissioner of State Tax, Mazgaon, Mumbai [APL/2/PB/2026]	04.06.2026	Procurement-support services as intermediary services; export refund [Section 13(8)(b) IGST Act]	Appeals dismissed; services held intermediary; first appellate orders confirmed	Place of Supply
22.	Raipur	Cheema Trading Company vs. Commissioner, State GST, Chhattisgarh [APL/20/RPR/2026]	24.09.2026	Cryptic appellate order; ex parte order without effective hearing [Sections 74, 75(4)]	Appeals allowed by remand; orders set aside; fresh adjudication directed	Principal of Natural Justice
23.	Raipur	Cheema Bricks & Traders vs. Commissioner, State GST, Chhattisgarh [APL/5/RPR/2026]	24.09.2026	Cryptic appellate order; ex parte order without effective hearing [Sections 74, 75(4)]	Appeals allowed by remand; orders set aside; fresh adjudication directed	Principal of Natural Justice
24.	Raipur	Manoj Iron and Steel Traders vs. Commissioner of State Tax, Raipur [APL/43/RPR/2026]	28.09.2026	Duplicate e-way bills for one invoice; no hearing [Sections 73, 75(4)]	Limited remand for Invoice GST-125 on existing SCN; relief for Invoice GST-1399 preserved	Principal of Natural Justice
25.	Kolkata	The Pr. Commissioner, CGST & CX, Siliguri vs. M/s Agarwala's Bitumex Private Limited [APL/14/KLK/2026]	20.08.2026	Refund of accumulated ITC on exports [Section 54(3)]	Revenue's appeals dismissed; refunds in favour of exporter stand	Refund

2. Detailed Summary of Each Order

(1) Case: Manobendra Ghoshal vs. Additional Commissioner of CGST, Delhi North

Court	GSTAT - Principal Bench, New Delhi
Case No. & Date of Filing	APL/8/PB/2026. Date of filing not stated in the order.
Date of Decision	08.04.2026
Coram	Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President and Hon'ble Sh. Anil Kumar Gupta, Member (Technical)

Subject Matter / Section:

Appeal.

Issue:

Whether an appeal wrongly filed before the Principal Bench (by indicating in Form APL-05 that it involves a question of law within the Principal Bench's exclusive jurisdiction) should be dismissed or transferred to the State Bench.

Decision:

Appeal not dismissed; Registry directed to transfer the case online to the Delhi State Bench. An appeal wrongly filed before the Principal Bench due to an error in Form APL-05 is to be transferred to the competent State Bench; it should not be dismissed as withdrawn.

Note: Procedural order; no merits were decided.

(2) Case: M/s Sterling & Wilson Pvt. Ltd. vs. Commissioner, Odisha, Commissionerate of CT & GST

Court	GSTAT - Principal Bench, New Delhi
Case No. & Date of Filing	APL/1/PB/2026. Date of filing not stated in the order.
Date of Decision	11.02.2026
Coram	Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President

Subject Matter / Section:

Assessment, CGST Act - Section 34(2): 73(9): 74(1): 75(2): 107: 112.

Issue:

Whether a demand for the mismatch between GSTR-1 and GSTR-3B (FY 2018-19) could be treated by the first appellate authority as a Section 73 case after holding Section 74 inapplicable, and who is competent to re-determine tax under Section 75(2).

Decision:

Order of the first appellate authority, insofar as it treated the case as one under Section 73, set aside; matter remanded to the proper officer for fresh consideration under Section 73; appellant may file an amendment petition within one month. When an appellate authority or Tribunal holds a Section 74 notice unsustainable for want of fraud/suppression, the tax is to be re-determined by the original proper officer under Section 75(2) as if the notice were under Section 73; the appellate forum itself cannot do so.

Note: Order passed by the President sitting alone at the Principal Bench; the dispute relates to Odisha.

(3) Case: Sri Parameshwara Bricks vs. State Tax Officer, Peddapalli Circle

Court	GSTAT - Hyderabad Bench
Case No. & Date of Filing	APL/26/HYD/2026. Date of filing not stated in the order.
Date of Decision	20.08.2026
Coram	Hon'ble A P Ravi, Member (Judicial) and Hon'ble Duvvuri Krishna Srinivas, Member (Technical)

Subject Matter / Section:

Composition Scheme, CGST Act - Section 9: 10(1): 10(4): 16: 50: 73: 107; CGST Rules - 35: 138(1).

Issue:

Whether a brick manufacturer lost the composition option on crossing the Rs. 1.5 crore turnover limit (as shown by e-way bill data), and whether the differential regular-rate tax should be computed on a cum-tax basis under Rule 35.

Decision:

First appellate order upheld subject to modification: benefit of cum-tax valuation under Rule 35 to be extended; tax, interest and penalty to be recomputed. Once the turnover limit is crossed the composition option lapses and regular tax is payable on supplies from that date; since a composition dealer could not collect tax, the declared invoice value is cum-tax and tax must be derived using the Rule 35 formula, even if the taxpayer did not claim it.

Note: Common order disposing of APL/126/HYD/2026 (FY 2020-21) and APL/26/HYD/2026 (FY 2021-22). Arises under the Telangana GST Act.

(4) Case: Jitendra Kumar, Assistant Commissioner vs. M/s R.V. Brick Field

Court	GSTAT - Agra Bench
Case No. & Date of Filing	APL/158/AGR/2026. Date of filing not stated in the order.
Date of Decision	17.09.2026
Coram	Hon'ble Ajeet Singh, Member (Judicial) and Hon'ble Vivek Kumar, Member (Technical)

Subject Matter / Section:

Confiscation, CGST Act - Section 35(1): 35(6): 73: 74: 107: 112: 122: 130(2); CGST Rules - 56: 57: 120.

Issue:

Whether proceedings under Section 130 (confiscation / penalty in lieu) can be initiated where excess or unaccounted stock is found on survey, and whether Revenue can appeal against the 'fine' component alone when the first appellate authority has quashed the entire Section 130 proceedings.

Decision:

All four Revenue appeals dismissed as sans merit. Excess or unaccounted stock found on survey of business premises is to be dealt with under Section 73/74 read with Section 35(6) of the CGST Act; confiscation proceedings under Section 130 are not maintainable. Fine in lieu of confiscation cannot stand once the Section 130 proceedings are quashed.

Note: Common order in four appeals: APL/158 (R.V. Brick Field), APL/159 (Kisan Ent Bhatta), APL/160 (Shri Shiv Sakti EIT Bhatta) and APL/161/AGR/2026 (Gatimaan Brickfield).

(5) Case: M/s Anand Enterprises vs. Commissioner, State Tax, UP

Court	GSTAT - Agra Bench
Case No. & Date of Filing	APL/17/AGR/2026. Date of filing not stated in the order.
Date of Decision	25.09.2026
Coram	Hon'ble Ajeet Singh, Member (Judicial) and Hon'ble Vivek Kumar, Member (Technical)

Subject Matter / Section:

E-way Bill, CGST Act - Section 68: 112: 129(3); CGST Rules - 138(3).

Issue:

Whether penalty under Section 129 was sustainable where goods were moved under an expired e-way bill that carried a different vehicle number from the vehicle actually used, with no update of Part-B.

Decision:

Second appeal dismissed; penalty upheld. An expired e-way bill showing a different vehicle number is equivalent to no valid e-way bill; the Circular 64/38/2018 concession applies only to minor clerical errors. Intent to evade can be inferred from surrounding circumstances and the onus shifts to the taxpayer to rebut.

(6) Case: Neeraj Shukla (Commissioner State Tax) vs. M/s Jay Steels

Court	GSTAT - Agra Bench
Case No. & Date of Filing	APL/44/AGR/2026. Date of filing not stated in the order.
Date of Decision	25.09.2026
Coram	Hon'ble Ajeet Singh, Member (Judicial) and Hon'ble Vivek Kumar, Member (Technical)

Subject Matter / Section:

E-way Bill, CGST Act - Section 67: 68: 112: 122: 129(1): 129(3); CGST Rules - 138.

Issue:

Whether carrying an e-way bill was legally mandatory for interstate movement of goods on 24.11.2017 and whether detention and penalty under Section 129 for want of an e-way bill were sustainable.

Decision:

Revenue's second appeal dismissed; no order as to costs. Penalty under Section 129 cannot be sustained for non-production of an e-way bill for inter-state movement before the date from which Rule 138 was made mandatory (01.04.2018 for inter-state), particularly when documents are genuine and no intent to evade is alleged.

(7) Case: Heramb Enterprises vs. C. Pushpalatha, Addl. Commissioner of Commercial Taxes

Court	GSTAT - Bengaluru Bench
Case No. & Date of Filing	APL/142/BUR/2026. Date of filing not stated in the order.
Date of Decision	16.09.2026
Coram	Hon'ble Sudha Koka, Member (Technical) and Hon'ble Srikanth Venkatraman, Member (Judicial)

Subject Matter / Section:

E-way Bill, CGST Act - Section 68(1): 108(1): 108(2)(b): 126: 129(1): 129(3); CGST Rules - 138(1).

Issue:

(a) Whether the revisional order under Section 108 was barred by the 3-year limit in Section 108(2)(b), and (b) whether penalty under Section 129 was sustainable where the goods were being unloaded at a third party's premises without invoice or e-way bill.

Decision:

Revisional order dated 31.08.2024 confirmed; appeal dismissed. The Supreme Court's COVID-period limitation exclusion also benefits statutory revisional authorities, so a Section 108 order passed within the extended period is not barred. Generating an e-way bill only after interception does not cure the contravention; intent to evade can be inferred.

Note: Arises under the Karnataka GST Act.

(8) Case: M/s Lucknow Automotives vs. Assistant Commissioner (Mobile Squad), Gonda

Court	GSTAT - Lucknow Bench
Case No. & Date of Filing	APL/8/LCK/2026. Date of filing not stated in the order.
Date of Decision	19.08.2026
Coram	Hon'ble Santosh Kumar Srivastava, Member (Judicial) and Hon'ble Arvind Kumar, Member (Technical)

Subject Matter / Section:

E-way Bill, CGST Act - Section 112: 129(3); CGST Rules - 138(1).

Issue:

Whether penalty under Section 129(3) could be imposed on a genuine, fully documented movement of motorcycles where the e-way bill was generated about nine minutes after interception.

Decision:

Appeal allowed; Section 129(3) order of 04.02.2025 and the first appellate order set aside; penalty of Rs. 2,63,330 to be refunded in accordance with law. Generation of an e-way bill shortly after interception, in a genuine and traceable transaction with no material showing evasion, is a bona fide procedural lapse and does not justify penalty under Section 129(3).

Note: The source order is a scanned image; the details were read through OCR and some text was unclear, so please verify against the certified copy.

(9) Case: Om Prakash (Revenue) vs. Islam Trading Co.

Court	GSTAT - Lucknow Bench
Case No. & Date of Filing	APL/79/LCK/2026. Date of filing not stated in the order.
Date of Decision	20.08.2026
Coram	Hon'ble Santosh Kumar Srivastava, Member (Judicial) and Hon'ble Arvind Kumar, Member (Technical)

Subject Matter / Section:

E-way Bill, CGST Act - Section 129(3); CGST Rules - 138(1).

Issue:

Whether an e-way bill produced only after interception (in reply to notice) cures the contravention for goods moved without an e-way bill, and whether the first appellate authority rightly set aside the Section 129(3) order.

Decision:

Revenue's appeal allowed; order of 09.03.2018 under Section 129(3) restored and first appellate order quashed. Moving goods without an e-way bill, with a later-produced e-way bill, does not cure the breach of Rule 138(1); the e-way bill is an integral part of the statutory monitoring mechanism and intent to evade can be inferred from the circumstances (sensitive goods, border-adjacent movement).

(10) Case: D.S. Traders vs. Commissioner, State GST, Lucknow

Court	GSTAT - Lucknow Bench
Case No. & Date of Filing	APL/52/LCK/2026. Date of filing not stated in the order.
Date of Decision	25.08.2026
Coram	Hon'ble Santosh Kumar Srivastava, Member (Judicial) and Hon'ble Arvind Kumar, Member (Technical)

Subject Matter / Section:

E-way Bill, CGST Act - Section 7: 68: 129(3); CGST Rules - 138(14): 138A.

Issue:

Whether penalty under Section 129(3) was sustainable for moving the taxpayer's own excavator, returning from a rental site, without an e-way bill but with a delivery challan, including the claim of exemption for movements within 20 km.

Decision:

Appeal rejected; penalty orders upheld. Movement of one's own machinery without an e-way bill is not exempt merely because it is not a supply; the exemption under Rule 138(14) must be established with evidence, and failure to show GST treatment of the rental consideration supports an inference of intent to evade.

(11) Case: M S Steels vs. The Commissioner of Kerala State GST, Thiruvananthapuram

Court	GSTAT - Thiruvananthapuram Bench
Case No. & Date of Filing	APL/1/TVP/2026. Date of filing not stated in the order.
Date of Decision	14.08.2026
Coram	Hon'ble Shri Subramanya V Rayaprol, Member (Judicial) and Hon'ble Shri Ramamoorthi Sriram, Member (Technical)

Subject Matter / Section:

E-way Bill, CGST Act - Section 2: 7(1): 9: 122(1)(xiv): 129(1): 129(3); CGST Rules - 138(1)(ii): 138A.

Issue:

Whether penalty under Section 129 can be imposed for moving goods without an e-way bill where the movement is a stock transfer between the registered premises of the same GSTIN (no supply).

Decision:

Impugned Order-in-Appeal set aside; appeals allowed with consequential relief. Penalty under Section 129 is not leviable on transport without an e-way bill when the movement is a stock transfer within the same GSTIN, as there is no supply and no tax payable; the non-supply movement contravenes Rule 138(1)(ii) but is governed by Section 122(1)(xiv).

(12) Case: M/s Jupiter Buildtech Pvt. Ltd. vs. Commissioner of State Tax, UP

Court	GSTAT - Agra Bench
Case No. & Date of Filing	APL/49/AGR/2026. Date of filing not stated in the order.
Date of Decision	24.09.2026
Coram	Hon'ble Ajeet Singh, Member (Judicial) and Hon'ble Vivek Kumar, Member (Technical)

Subject Matter / Section:

Input Tax Credit, CGST Act - Section 2(62): 2(63): 16: 73: 142(2)(b): 142(5): 173: 174(2)(c); Finance Act, 1994 - Section 6(3) (Service Tax Rules, 1994); Constitution of India - Article 265.

Issue:

Whether service tax refunded to buyers on cancelled flat bookings (tax paid under the Finance Act, 1994 before GST) can be claimed as input tax credit under the CGST Act, or must be recovered through the refund mechanism of Section 142(5).

Decision:

Appeal dismissed; first appellate order upheld; no order as to costs. Service tax deposited under the Finance Act, 1994 is not 'input tax' and cannot be taken as ITC in the GST regime; refund of tax on services not provided after the appointed day lies only under Section 142(5) in accordance with the existing law.

(13) Case: M/s Flora Kingdom Farm Resort vs. Commissioner of Commercial Taxes, Karnataka

Court	GSTAT - Bengaluru Bench
Case No. & Date of Filing	APL/5/BUR/2026. Date of filing not stated in the order.
Date of Decision	30.09.2026
Coram	Hon'ble Prabhakaran P.M., Member (Judicial) and Hon'ble Ravi Jesuraj S., Member (Technical - State)

Subject Matter / Section:

Input Tax Credit, CGST Act - Section 16: 17(5)(d): 50(3): 73(1): 73(5): 73(9): 107(11): 112: 113(1): 155; CGST Rules - 88B(3): 142(1A); Finance Act, 2025 - Section 124.

Issue:

Whether a resort can claim ITC on goods and services used to construct its own resort building, in the light of Section 17(5)(d) as amended with retrospective effect by the Finance Act, 2025 ('plant and machinery') and the Safari Retreats functionality test.

Decision:

Appeal dismissed; Order-in-Appeal and Order-in-Original upheld; demand of Rs. 9,32,177 confirmed; no order as to costs. ITC on goods and services used to construct a resort/hotel building on own account is blocked by Section 17(5)(d); the building is not 'plant and machinery', and the Safari Retreats functionality test does not extend to hotel/resort buildings. The burden of showing items outside the block lies on the taxpayer (Section 155).

(14) Case: Maltown Electricals Pvt. Ltd. vs. Commissioner of Central Tax, Mysuru

Court	GSTAT - Bengaluru Bench
Case No. & Date of Filing	APL/84/BUR/2026. Date of filing not stated in the order.
Date of Decision	30.09.2026
Coram	Hon'ble Prabhakaran P.M., Member (Judicial) and Hon'ble Ravi Jesuraj S., Member (Technical)

Subject Matter / Section:

Input Tax Credit, CGST Act - Section 15: 16(2): 34: 50: 73(1): 74(1): 75(2): 112; IGST Act - Section 20; CGST Rules - 37(3): 37(4).

Issue:

Whether ITC availed on capital goods must be reversed (and interest paid) where part of the invoice value remained unpaid to the supplier beyond 180 days and was later written back as 'liability no longer payable' against a commercial credit note, and whether Section 74 (extended period and penalty) was rightly invoked.

Decision:

Appeal partly allowed: ITC demand of Rs. 2,33,718 set aside; interest under Section 50 payable on proportionate credit of Rs. 2,33,106; Section 74 penalty set aside. Where ITC was not reversed after 180 days for non-payment but the liability was later waived and recorded in the books, the demand for ITC lapses but interest for the interim period remains payable. Detection in audit of facts disclosed in the books is not suppression, so Section 74 penalty cannot be levied; the case is treated as one under Section 73 by virtue of Section 75(2).

(15) Case: The Commissioner, CGST & CX, Kolkata North vs. M/s Power Tech Global Private Limited

Court	GSTAT - Kolkata Bench
Case No. & Date of Filing	APL/62/CLK/2026. Date of filing not stated in the order.
Date of Decision	05.08.2026
Coram	Hon'ble Shri S.G. Chattopadhyay, Judicial Member and Hon'ble Shri Bijoy Kumar Kar, Technical Member

Subject Matter / Section:

Input Tax Credit, CGST Act - Section 9: 17(2): 50(3): 74(1): 75(2): 107: 112: 120: 164: 168; CGST Rules - 42: 43.

Issue:

Whether ITC attributable to exempt supplies of MEIS duty credit scrips had to be reversed under Section 17 and Rules 42/43 for 2017-20 (and whether Rule 43's 2022 clause (d) applies retrospectively), and whether Section 74 (fraud/suppression) was validly invoked.

Decision:

Revenue's appeals decided and disposed off: Section 74(1) invocation held unsustainable; proper officer directed to determine tax under Section 75(2) as if the notice were under Section 73, after hearing. Clause (d) of Explanation 1 to Rule 43 (duty credit scrips excluded from exempt supply) operates only prospectively from 05.07.2022; but Section 74(1) cannot be invoked without evidence of fraud, wilful misstatement or suppression with intent to evade tax, and an open bona fide interpretation is not suppression. The tax is then determined under Section 73 by virtue of Section 75(2).

Note: Common order in APL/62, APL/74 and APL/75/KLK/2026.

(16) Case: Atanu Mondal for the Commissioner, CGST & CX, Kolkata North vs. M/s D.R. Steel Construction Co. Pvt. Ltd.

Court	GSTAT - Kolkata Bench
Case No. & Date of Filing	APL/40/KLK/2026. Date of filing not stated in the order.
Date of Decision	18.08.2026
Coram	Hon'ble Shri S.G. Chattopadhyay, Judicial Member and Hon'ble Shri Bijoy Kumar Kar, Technical Member

Subject Matter / Section:

Input Tax Credit, CGST Act - Section 16(2)(c): 50(3): 73(1): 73(8): 73(9): 107: 112: 113(1): 128A; CGST Rules - 36: 142(1).

Issue:

Whether the taxpayer had defaulted in reversing excess ITC of Rs. 53.96 lakh (FY 2018-19 to 2020-21, GSTR-3B vs GSTR-2A) where it claimed to have reversed it voluntarily before the demand, and whether interest and penalty remained payable (with Section 128A waiver).

Decision:

Matter remanded to the first appellate authority under Section 113(1) to compute interest and penalty, if any, after hearing; taxpayer at liberty to apply under Section 128A; Revenue's appeal disposed off. Voluntary reversal of excess ITC through ledger debits before the demand order is to be accepted when supported by reconciliation and acknowledged by the department; interest and penalty, if any, must be computed separately, and the taxpayer may seek waiver under Section 128A for Section 73 demands pertaining to 2017-18 to 2019-20.

(17) Case: Atanu Mondal for the Commissioner, CGST & CX, Kolkata North vs. Jay Technical Services

Court	GSTAT - Kolkata Bench
Case No. & Date of Filing	APL/19/KLK/2026. Date of filing not stated in the order.
Date of Decision	01.09.2026
Coram	Hon'ble Shri S.G. Chattopadhyay, Judicial Member and Hon'ble Shri Bijoy Kumar Kar, Technical Member

Subject Matter / Section:

Input Tax Credit, CGST Act - Section 2(106): 9(3): 16(2)(a): 16(2)(b): 16(2)(c): 50(3): 73(1): 73(10): 73(3): 73(4): 73(9): 74(10): 74(3): 74(4): 74(9): 112: 128A; CGST Rules - 36.

Issue:

Whether ITC of Rs. 43.44 lakh availed on invoices of allegedly non-existent suppliers (and excess ITC / RCM short payment) was admissible, whether a consolidated SCN for multiple financial years (2017-18 to 2023-24) under Sections 73/74 is valid, and what follows for the Section 128A waiver.

Decision:

Revenue's appeal partly allowed: first appellate findings on the Section 73 demands upheld; Section 74 demand of Rs. 43,44,046 (CGST and SGST) with interest and penalty restored. A consolidated show cause notice covering

multiple financial years is permissible under Section 74 (and Section 73) as the statute refers to 'any period'; ITC on invoices of non-existent suppliers is inadmissible and attracts Section 74 consequences, while the taxpayer remains entitled to apply for Section 128A waiver on Section 73 demands.

(18) Case: Hindalco Industries Limited vs. Commissioner State Tax, Chhattisgarh

Court	GSTAT - Raipur Bench
Case No. & Date of Filing	APL/15/RPR/2026. Date of filing not stated in the order.
Date of Decision	24.09.2026
Coram	Hon'ble Pradeep Kumar Vyas, Member (Judicial) and Hon'ble Chandra Bhushan Singh, Member (Technical)

Subject Matter / Section:

Interest, CGST Act - Section 50: 54(3): 73(1): 73(8): 73(9): 107(2): 108: 112; CGST Rules - 86(4B): 88B(1): 89(5).

Issue:

Whether interest under Sections 50/73 is leviable on a refund of Rs. 90,35,671 sanctioned (accumulated ITC, inverted duty) under Section 54(3) that was later held to be erroneous, where the principal was repaid via DRC-03 but interest was not.

Decision:

Appeal dismissed; Order-in-Appeal 112/GST/2022 dated 14.11.2022 affirmed; interest of Rs. 44,51,491 sustained. Interest under Section 50 read with Section 73 is payable on an erroneously sanctioned refund of accumulated ITC from the date of credit to the date of repayment; Section 73(8) closure requires payment of interest too; the later insertion of Rule 88B does not affect this, and prior resort to Section 107(2) or 108 is not a jurisdictional precondition.

(19) Case: Shri Shyam Ispat India Pvt. Ltd. vs. The Commissioner, State GST, Raipur

Court	GSTAT - Raipur Bench
Case No. & Date of Filing	APL/171/RPR/2026. Date of filing not stated in the order.
Date of Decision	29.09.2026
Coram	Hon'ble Pradeep Kumar Vyas, Member (Judicial) and Hon'ble Chandra Bhushan Singh, Member (Technical)

Subject Matter / Section:

Interest, CGST Act - Section 39(7): 49(1): 49(3): 49(4): 50(1): 73(1): 75(12): 75(4): 112: 113(1); IGST Act - Section 20; CGST Rules - 85(3): 86: 87(6): 88B(1).

Issue:

Whether interest under Section 50 is payable on delayed GSTR-3B filing where sufficient balance had already been credited to the Electronic Cash Ledger by the due date, i.e. whether deposit in the ledger amounts to 'payment' of tax, and the effect of the 2024 proviso to Rule 88B(1).

Decision:

All three appeals dismissed; interest demands confirmed; credit to be given for all admitted, deposited and recovered amounts; no double recovery. For the periods in dispute, mere deposit or credit in the Electronic Cash Ledger does not constitute payment of the return liability; interest under Section 50 runs until the ledger is debited at the time of filing the return. The 2024 proviso to Rule 88B(1) is prospective.

Note: Common order in APL/171, APL/172 and APL/173/RPR/2026 for FY 2017-18, 2018-19 and 2019-20.

(20) Case: Siddhi Vinayak Automobiles vs. The Commissioner of Kerala State GST, Thiruvananthapuram

Court	GSTAT - Thiruvananthapuram Bench
Case No. & Date of Filing	APL/2/TVP/2026. Date of filing not stated in the order.
Date of Decision	14.08.2026
Coram	Hon'ble Shri Subramanya V Rayaprol, Member (Judicial) and Hon'ble Shri Ramamoorthi Sriram, Member (Technical)

Subject Matter / Section:

Limitation, CGST Act - Section 68: 129(1): 129(3); CGST Rules - 138: 142.

Issue:

Whether the Form GST MOV-09 order dated 04.06.2022 imposing penalty under Section 129(3), passed 47 days after service of MOV-07 notice on 18.04.2022, is time-barred and void given the seven-day limit in Section 129(3), and whether this ground could be raised first before the Tribunal.

Decision:

Impugned order set aside; appeals allowed with consequential relief; Bank Guarantee to be released immediately. The seven-day period in Section 129(3) for passing the order after service of notice is mandatory; an order passed after 47 days is illegal and without jurisdiction. Non-generation of an e-way bill despite e-invoicing and payment of tax does not by itself show intent to evade.

(21) Case: M/s Dow Chemical International Pvt. Ltd. vs. Commissioner of State Tax, Mazgaon, Mumbai

Court	GSTAT - Principal Bench, New Delhi
Case No. & Date of Filing	APL/2/PB/2026. Date of filing not stated in the order.
Date of Decision	04.06.2026
Coram	Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President, GSTAT and Hon'ble Sh. Anil Kumar Gupta, Member (Technical)

Subject Matter / Section:

Place of Supply, CGST Act - Section 54(1): 112; IGST Act - Section 2(11): 2(13): 8: 13(8)(b); CGST Rules - 89: 110(1).

Issue:

Whether procurement-support services received from the Swiss group entity Dow Europe GmbH are 'intermediary services' under Section 2(13) of the IGST Act (place of supply outside India under Section 13(8)(b)), so that IGST paid under reverse charge on them is refundable under Section 54.

Decision:

All questions answered against the appellant and in favour of Revenue; appeals dismissed and first appellate orders confirmed. Services provided by a group procurement hub to an affiliate for its own account are not 'intermediary services' (no ancillary supply facilitating a main supply between two other principals); the place of supply is the recipient's location in India, so IGST under RCM is payable and not refundable. A refund claim of tax paid under a mistaken view is not barred as an afterthought, if made within Section 54 time limits.

Note: Common order for six appeals (APL/2 to APL/7/PB/2026, Jan to Jun 2022). Arises under the Maharashtra GST Act.

(22) Case: Cheema Trading Company vs. Commissioner, State GST, Chhattisgarh

Court	GSTAT - Raipur Bench
Case No. & Date of Filing	APL/20/RPR/2026. Date of filing not stated in the order.
Date of Decision	24.09.2026
Coram	Hon'ble Pradeep Kumar Vyas, Member (Judicial) and Hon'ble Chandra Bhushan Singh, Member (Technical)

Subject Matter / Section:

Principal of Natural Justice, CGST Act - Section 67: 74: 75(4): 112(1).

Issue:

Whether the first appellate authority's cryptic order, which did not decide the grounds raised, and an ex parte original order passed without an effective personal hearing and without identifying relied-upon seized documents, should be set aside and the matter remitted.

Decision:

Appeals allowed by way of remand; Orders-in-Appeal (06.05.2024) and Orders-in-Original set aside; matters remitted for fresh adjudication. A first appellate order that does not independently decide the grounds raised is not a reasoned, speaking order and cannot stand; where relied-upon documents were not identified and no effective personal hearing was given under Section 75(4), the demand orders must be remitted for fresh adjudication.

Note: Common order of 24.09.2026 in APL/5, APL/20 and APL/31/RPR/2026 (Cheema Bricks & Traders; Cheema Trading Company; Cheema Local Carrier & Construction); this row covers APL/20/RPR/2026.

(23) Case: Cheema Bricks & Traders vs. Commissioner, State GST, Chhattisgarh

Court	GSTAT - Raipur Bench
Case No. & Date of Filing	APL/5/RPR/2026. Date of filing not stated in the order.
Date of Decision	24.09.2026
Coram	Hon'ble Pradeep Kumar Vyas, Member (Judicial) and Hon'ble Chandra Bhushan Singh, Member (Technical)

Subject Matter / Section:

Principal of Natural Justice, CGST Act - Section 67: 74: 75(4): 112(1).

Issue:

Whether the first appellate authority's cryptic order, which did not decide the grounds raised, and an ex parte original order passed without an effective personal hearing and without identifying relied-upon seized documents, should be set aside and the matter remitted.

Decision:

Appeals allowed by way of remand; Orders-in-Appeal (06.05.2024) and Orders-in-Original set aside; matters remitted for fresh adjudication. A first appellate order that does not independently decide the grounds raised is not a reasoned, speaking order and cannot stand; where relied-upon documents were not identified and no effective personal hearing was given under Section 75(4), the demand orders must be remitted for fresh adjudication.

Note: Same common order of 24.09.2026 as APL/20/RPR/2026 and APL/31/RPR/2026; this row covers APL/5/RPR/2026.

(24) Case: Manoj Iron and Steel Traders vs. Commissioner of State Tax, Raipur

Court	GSTAT - Raipur Bench
Case No. & Date of Filing	APL/43/RPR/2026. Date of filing not stated in the order.
Date of Decision	28.09.2026
Coram	Hon'ble Pradeep Kumar Vyas, Member (Judicial) and Hon'ble Chandra Bhushan Singh, Member (Technical)

Subject Matter / Section:

Principal of Natural Justice, CGST Act - Section 73(9): 75(3): 75(4): 75(6): 75(7): 112: 113(1); IGST Act - Section 20; CGST Rules - 138(9): 142(1A).

Issue:

Whether an IGST demand of Rs. 3,13,208 (FY 2018-19) based on two e-way bills generated for one invoice (GST-125) could stand when no personal hearing was given before the adverse order and no reasons were recorded, and what should follow.

Decision:

Appeal partly allowed by limited remand: demand for Invoice GST-125 set aside and remitted from the stage after the DRC-06 reply; relief for Invoice GST-1399 preserved. A hearing specifically requested must be granted under Section 75(4) before an adverse order, and the order must record reasons under Section 75(6); the defect is not automatically cured by appellate hearings. Non-cancellation of a duplicate e-way bill is relevant but does not alone establish a second taxable supply.

(25) Case: The Pr. Commissioner, CGST & CX, Siliguri vs. M/s Agarwala's Bitumex Private Limited

Court	GSTAT - Kolkata Bench
Case No. & Date of Filing	APL/14/CLK/2026. Date of filing not stated in the order.
Date of Decision	20.08.2026
Coram	Hon'ble Shri Sunil Kumar Singh, Member (Judicial) and Hon'ble Shri Bijoy Kumar Kar, Member (Technical)

Subject Matter / Section:

Refund, CGST Act - Section 16(2): 54(3): 107: 112; CGST Rules - 112(1); Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 - 45(1) (GSTAT Procedure Rules, 2025).

Issue:

Whether refund of accumulated ITC on export (Section 54(3)) was admissible to an exporter whose supplier chain was questioned (toll receipts, supplier's second-line cancelled registrations, ship-to-bill-to model), and whether Revenue could raise new grounds and evidence for the first time before the Tribunal.

Decision:

Revenue's appeals dismissed; refunds in favour of the exporter stand. Refund of accumulated ITC cannot be denied to an exporter who has furnished invoices, e-way bills, transport and export records and bank proof; toll plaza receipts are not a statutory requirement, a taxpayer is not liable for defaults of second-line suppliers, and new grounds/evidence cannot be introduced at the Tribunal without compliance with Rule 45(1)/Rule 112(1).

Note: Common order in APL/14/KLK/2026 and APL/10/KLK/2026.

3. Key Learning Points for Taxpayers: -

E-way bill and Section 129 penalty

- Keep the e-way bill ready before the goods move. In one Lucknow case and in the Agra expired-bill case, the penalty stood because the bill was missing, expired or carried the wrong vehicle number.
- If the vehicle changes in transit, update Part-B of the e-way bill. An expired bill with a different vehicle number did not save the taxpayer.
- For a transfer of your own stock between two places under the same GSTIN, the Kerala Tribunal set aside the Section 129 penalty because no supply was involved. The Lucknow Bench took the opposite view on an own-machine movement, so keep a delivery challan and clear records.
- A genuine, fully documented movement helped one taxpayer: an e-way bill generated about nine minutes after interception did not justify penalty.

Time limits for the department

- The final order under Section 129(3) must be passed within the statutory seven days. Where it came 47 days after the notice, the Kerala Tribunal held it void and ordered the bank guarantee released.
- If a time limit has been crossed, raise it. The Tribunal looked at a limitation ground even though it was raised for the first time, because it was clear from the record.

Input tax credit

- ITC on invoices from non-existent suppliers is at risk. Invoices and bank payments alone are not enough; keep proof that the goods actually moved and were received.
- Excess ITC claimed over GSTR-2A should be reversed with interest before the notice comes. Voluntary reversal helped, but interest and penalty were still examined.
- ITC on construction of your own building (a resort) was denied under Section 17(5)(d). Check the blocked-credit rule before claiming.
- If a supplier is not paid within 180 days, the credit is at risk. In the Bengaluru case, the demand was set aside but interest became payable on the proportionate credit.
- Service tax refunded to buyers on cancelled flats cannot be claimed as GST input tax credit.

Natural justice and fair hearing

- Reply to every notice and attend the hearing. Where the taxpayer was not heard effectively, or the appellate order did not deal with the grounds, the Tribunal sent the matter back.
- Ask the officer to identify the documents relied on and give you a copy. This was one of the Tribunal's remand directions.
- Where the case is sent back, expect a limited remand: you must state clearly what went wrong, such as duplicate e-way bills, and file supporting books and invoices.

Interest

- Credit in the electronic cash ledger is not payment of tax until it is debited. Interest under Section 50 on late GSTR-3B was upheld even where balance was already available.
- If a refund is later held to be erroneous, interest runs even when the principal is repaid through DRC-03.

Refund, place of supply and export of services

- An exporter's refund of accumulated ITC stood because the Tribunal did not accept doubts about the supplier chain as proof against the exporter.
- Procurement-support services to a foreign group entity were treated as intermediary services. Review the contract before treating such services as export.

Composition scheme

- A brick manufacturer lost the composition option on crossing the turnover limit. After that date, tax is payable at regular rates, but the value is treated as cum-tax under Rule 35 so the burden is reduced.

Appeals and amnesty

- Choose the right bench. An appeal wrongly filed before the Principal Bench was transferred to the State Bench, not dismissed.
- Where only interest or penalty remains, apply for waiver under Section 128A within the time the Tribunal allowed.

4. Key Learning Points for Departmental Officers: -**Procedure before orders**

- Pass reasoned orders. Appellate orders that do not deal with the grounds raised were set aside and sent back.
- Give an effective personal hearing with the date, time and mode stated, and share the relied-upon documents before deciding.
- Pass the Section 129(3) order within seven days. A 47-day delay made it void.

Choosing the right section

- Section 74 needs fraud, wilful misstatement or suppression to be made out. Where it was not, the Tribunal directed the officer to determine the tax as under Section 73 after a hearing.
- A consolidated notice for several years is acceptable under Sections 73 and 74. Even so, spell out the facts of suppression in the notice.

E-way bill enforcement

- Penalty stood for goods moved without a valid e-way bill or with an expired bill under a different vehicle number. Record these defects clearly in the notice.
- Do not impose Section 129 penalty on a stock transfer under the same GSTIN without examining whether there is a supply, as the Kerala Tribunal required.

Appeals by the department

- Do not file appeals mechanically. The Agra Bench disapproved a Commissioner's blanket direction to appeal and dismissed all four appeals.
- Confiscation under Section 130 needs a proper basis. The department's four appeals on confiscation at the Agra Bench were dismissed as lacking merit.

Interest, refunds and recovery

- Interest on delayed returns and on erroneous refunds is recoverable, but give credit for every amount already admitted, deposited or recovered so there is no double recovery.
- On ITC mismatches, compute interest and penalty after hearing and keep Circular 192/04/2023-GST in view.

Compliance with directions

- When a case is remanded, follow the Tribunal's time limits and directions, such as recomputing on a cum-tax basis or releasing a bank guarantee at once.
- Refund penalty where it is held to be not payable, after verification of payment.

Disclaimer:

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