



GST PULSE
DAILY CASES - LAW DIGEST
 (Period from 01.10.2026 to 09.10.2026)

AT A GLANCE

CASES	HIGH COURTS	SUPREME COURT	GSTAT	KEY ISSUES
09	04	00	05	NATURAL JUSTICE • APPEAL • REFUND • CANCELLATION

CASE-AT-A-GLANCE

SL.	COURT	CASE	ISSUE	SECTION / RULE	OUTCOME / IN FAVOUR OF
1.	HC	Om Shankar Metal v. AC, Delhi East	Writ against ex-parte s.74 order; alternative remedy	74, 107, 75(4) / R.37	Relegated to s.107 appeal – Revenue
2.	HC	N B Enterprises v. AC, SGST	s.73 order without hearing date (s.75(4))	73, 75(4)	Order quashed; fresh hearing – Taxpayer
3.	HC	Neeraj Massey v. AC, SGST	s.73 order without personal hearing	73, 75(4)	Order set aside – Taxpayer
4.	HC	Trivitron Healthcare v. DC, CGST Belapur	Refund adjusted despite 20% pre-deposit	54, 107, 112(8)-(9)	Refund adjustment reversed – Taxpayer
5.	GSTAT	Sandeep Tiwari v. J.M.R. Equipments	Departmental appeal below monetary limit	112(3), 120	Dismissed (monetary limit) – Taxpayer
6.	GSTAT	Amit Kumar v. Narula Menthol	Cancellation on SCN without fraud ground	—	Dismissed – Taxpayer
7.	GSTAT	Shailendra Kumar Singh v. Vijay & Brothers	Excess stock: s.130 vs s.73/74 via s.35(6)	130, 35(6), 73/74 / R.56, 57	Dismissed – Taxpayer

8.	GSTAT	Shri Kishan & Co. v. DC, SGST	No e-way bill; belated manual invoices	112, 67, 68, 129 / R.138, 138A	Dismissed – Revenue
9.	GSTAT	Spandan Electrical v. DC, Srirampur	Non-speaking first appellate order (s.107(12))	107(12), 74(1)	Remanded – Taxpayer

DETAILED CASE NOTES**CASE-01 | Om Shankar Metal v. AC, Delhi East**

COURT	CASE NO.	DATE OF DECISION	CORAM
High Court of Delhi	W.P.(C) 15708/2025	09.10.2026	Hon'ble Mr. Justice Anil Kshetarpal and Hon'ble Mr. Justice Bharat Parashar

SUBJECT CATEGORY / SECTION

Appeal – Sections 74, 107, 65, 75, 50 CGST Act (sub-sections 75(4), 74(5), 74(6), 74(7), 74(1), 50(3)); Rule 37 CGST Rules; Limitation Act, 1963, Section 14

ISSUE INVOLVED

Whether the High Court should exercise Article 226 jurisdiction against an ex-parte Section 74 order alleging non-service of the personal hearing notice, or relegate the petitioner to the statutory appeal under Section 107.

FINAL DECISION

Writ not entertained; petitioner relegated to the appeal under Section 107. Petition and pending application disposed of.

CASE-02 | N B Enterprises v. AC, SGST

COURT	CASE NO.	DATE OF DECISION	CORAM
High Court of Uttarakhand	WP (M/B) 857 of 2026	06.10.2026	Hon'ble Mr. Chief Justice Manoj Kumar Gupta and Hon'ble Mr. Justice Subhash Upadhyay

SUBJECT CATEGORY / SECTION

Natural Justice – Sections 73, 75 CGST Act (sub-section 75(4))

ISSUE INVOLVED

Whether an order under Section 73 passed on a show-cause notice that fixed no date of personal hearing is vitiated for violation of Section 75(4), and whether slight delay in filing the writ petition bars relief.

FINAL DECISION

Order dated 16.02.2024 quashed; Revenue left free to pass a fresh order after hearing the petitioner in accordance with law. Writ petition disposed of.

CASE-03 | Neeraj Massey v. AC, SGST

COURT	CASE NO.	DATE OF DECISION	CORAM
High Court of Uttarakhand	WP (M/B) 863 of 2026	07.10.2026	Hon'ble Mr. Chief Justice Manoj Kumar Gupta and Hon'ble Mr. Justice Subhash Upadhyay

SUBJECT CATEGORY / SECTION

Natural Justice – Sections 73, 75 CGST Act (sub-section 75(4))

ISSUE INVOLVED

Whether a Section 73 order passed without notice and personal hearing (SCN showing 'NA' against date of personal hearing) violates natural justice and Section 75(4).

FINAL DECISION

Order dated 13.01.2025 set aside; writ petition allowed. Department may pass a fresh order after affording proper opportunity of hearing.

CASE-04 | Triviron Healthcare v. DC, CGST Belapur

COURT	CASE NO.	DATE OF DECISION	CORAM
High Court of Bombay	WP 12365 of 2026	07.10.2026	Hon'ble Mr. Justice M. S. Karnik and Hon'ble Mr. Justice Sandesh D. Patil

SUBJECT CATEGORY / SECTION

Refund – Sections 54, 112, 107 CGST Act (sub-sections 112(8), 112(9))

ISSUE INVOLVED

Whether a sanctioned GST refund can be appropriated against an old assessment demand when the 20% statutory pre-deposit for the pending Tribunal appeal has already been paid, so that recovery of the balance demand stands stayed under Section 112(8)/(9).

FINAL DECISION

Petition allowed. Appropriation of Rs. 64,01,750 against the old demand reversed and the sum to be restored to the petitioner within four weeks. No order as to costs.

CASE-05 | Sandeep Tiwari v. J.M.R. Equipments

COURT	CASE NO.	DATE OF DECISION	CORAM
GST Appellate Tribunal – State Bench Ghaziabad	Filing No. 2026109301001669	01.10.2026	Sanjay Kumar Chandhariyavi (Judicial Member) and Sungita Sharma (Technical Member)

SUBJECT CATEGORY / SECTION

Appeal – Sections 112, 120 CGST Act (sub-sections 112(3), 112(4), 120(1), 120(2), 120(3), 120(4))

ISSUE INVOLVED

Whether a departmental appeal before GSTAT where the disputed tax (Rs. 7,36,272) is below the Rs. 20,00,000 monetary limit can be admitted when the Revenue has not pleaded or proved any exception to the limit.

FINAL DECISION

Departmental appeal dismissed at the threshold on the ground of the monetary limit and failure to establish an exception; merits not examined.

CASE-06 | Amit Kumar v. Narula Menthol

COURT	CASE NO.	DATE OF DECISION	CORAM
GST Appellate Tribunal – State Bench Dehradun (Court II)	APL/52/DHR/2026	09.10.2026	Rajesh Jain (Judicial Member) and Amand Shah (Technical Member)

SUBJECT CATEGORY / SECTION

Cancellation – no section cited in the order

ISSUE INVOLVED

Cancellation of registration where the show-cause notice was issued without assigning any reason of fraud, wilful misstatement or suppression of facts.

FINAL DECISION

Appeal dismissed and order in appeal dated 08.09.2023 confirmed.

CASE-07 | Shailendra Kumar Singh v. Vijay & Brothers

COURT	CASE NO.	DATE OF DECISION	CORAM
GST Appellate Tribunal – State Bench Agra (Court I)	APL/245/AGR/2026	08.10.2026	Ajeet Singh (Judicial Member) and Vivek Kumar (Technical Member)

SUBJECT CATEGORY / SECTION

Confiscation – Sections 112, 130, 122, 73, 74, 35 CGST Act (sub-sections 112(3), 130(2), 35(1), 35(6)); Rules 56, 57 CGST Rules

ISSUE INVOLVED

Whether, where excess/unaccounted stock is found during inspection, proceedings can be initiated directly under Section 130 (confiscation, fine in lieu) or must be under Section 73/74 as per Section 35(6).

FINAL DECISION

Department's second appeal dismissed as sans merit; first appellate order upheld.

CASE-08 | Shri Kishan & Co. v. DC, SGST

COURT	CASE NO.	DATE OF DECISION	CORAM
GST Appellate Tribunal – State Bench Agra (Court I)	APL/61/AGR/2026	08.10.2026	Ajeet Singh (Judicial Member) and Vivek Kumar (Member Technical)

SUBJECT CATEGORY / SECTION

E-way Bill – Sections 112, 67, 74, 129, 68 CGST Act; Rules 138, 138A CGST Rules

ISSUE INVOLVED

Whether the first appellate authority erred in not fully allowing the appeal where goods were found unloaded without invoice/e-way bill at search and manual invoices were produced only after more than three months.

FINAL DECISION

Second appeal dismissed; first appellate order upheld. No order as to cost.

CASE-09 | Spandan Electrical v. DC, Srirampur

COURT	CASE NO.	DATE OF DECISION	CORAM
GST Appellate Tribunal – Kolkata Bench (Court No. 1)	APL/90/KLK/2026	09.10.2026	Satya Gopal Chattopadhyay (Judicial Member) and Anindya Mitra (Technical Member)

SUBJECT CATEGORY / SECTION

Natural Justice – Sections 112, 74, 50, 107 CGST Act (sub-sections 112(1), 74(1), 107(1), 107(12))

ISSUE INVOLVED

Whether a first appellate order that records no points for determination and no reasons, as required by Section 107(12), can stand.

FINAL DECISION

Impugned first appellate order set aside; matter remanded to the First Appellate Authority; appeal disposed of.

KEY POINTS FOR TAXPAYERS**Appeal**

- Where an ex-parte Section 74 order is challenged for non-service of the hearing notice, the High Court may relegate you to the Section 107 appeal if service and other facts are disputed; file the appeal in time and seek exclusion of the writ-pendency period under Section 14, Limitation Act (Delhi HC, Om Shankar Metal).
- A departmental appeal below the GSTAT monetary limit is not maintainable unless the Revenue pleads and proves an exception; raise the maintainability objection at the threshold (GSTAT Ghaziabad, Sandeep Tiwari v. J.M.R. Equipments).

Natural Justice

- Check every Section 73 show-cause notice for a date of personal hearing; an order passed where no date is fixed (or 'NA' is shown) violates Section 75(4) and is liable to be quashed, and slight delay in filing the writ does not outweigh the breach (Uttarakhand HC, N B Enterprises; Neeraj Massey).
- A first appellate order must record points for determination, the decision and reasons under Section 107(12); a cryptic order ignoring your defence can be set aside and remanded (GSTAT Kolkata, Spandan Electrical).

Refund

- Once the 20% pre-deposit for the Tribunal appeal is paid, recovery of the balance demand is stayed under Section 112(9); a sanctioned refund cannot be adjusted against that demand, so seek its restoration (Bombay HC, Trivitron Healthcare).

Cancellation

- A registration cancellation founded on a show-cause notice that assigns no ground of fraud, wilful misstatement or suppression of facts was not sustained; note the order is a short operative order and the detailed order is awaited (GSTAT Dehradun, Amit Kumar v. Narula Menthol).

Confiscation

- Excess or unaccounted stock found at survey calls for tax determination under Section 73/74 through Section 35(6), not confiscation under Section 130 with fine in lieu (GSTAT Agra, Shailendra Kumar Singh v. Vijay & Brothers).

E-way Bill

- Manual invoices produced after interception, without e-way bill or portal upload, do not validate goods moved without the documents required by Section 68 and Rules 138/138A; ensure documents accompany the goods. Parallel Section 129 and Section 74 proceedings on the same cause cannot both be sustained (GSTAT Agra, Shri Kishan & Co.).

KEY POINTS FOR DEPARTMENTAL OFFICERS***Appeal***

- Where the dispute over service of the hearing notice turns on facts and documents, expect the writ court to send the matter to the Section 107 appeal; place service records before the Appellate Authority (Delhi HC, Om Shankar Metal).
- Before filing a departmental appeal at GSTAT, check the monetary limit; if the tax involved is below it, specifically plead and prove the exception relied on, as a bare Commissioner's authorisation under Section 112(3) is not enough (GSTAT Ghaziabad, Sandeep Tiwari v. J.M.R. Equipments).

Natural Justice

- Always fix and communicate a date of personal hearing in the show-cause notice and give a real hearing before passing a Section 73 order; 'NA' against the hearing date invites quashing (Uttarakhand HC, N B Enterprises; Neeraj Massey).
- When quashed, a fresh order may be passed only after hearing the taxpayer, strictly in accordance with law (Uttarakhand HC, N B Enterprises).
- First appellate authorities must state the points for determination, the decision and the reasons under Section 107(12), and decide within the time directed on remand (GSTAT Kolkata, Spandan Electrical).

Refund

- Do not adjust a sanctioned refund against a demand whose 20% pre-deposit for the Tribunal appeal has been paid; recovery of the balance stands stayed under Section 112(9) and the CBIC

circular, and a reversed adjustment must be restored within the time directed (Bombay HC, Trivitron Healthcare).

Cancellation

- Frame a cancellation show-cause notice with specific grounds; where none of fraud, wilful misstatement or suppression is assigned, the cancellation may not survive (GSTAT Dehradun, Amit Kumar v. Narula Menthol).

Confiscation

- On excess or unaccounted stock found at survey, proceed under Section 73/74 read with Section 35(6) rather than initiating Section 130 confiscation (GSTAT Agra, Shailendra Kumar Singh v. Vijay & Brothers).

E-way Bill

- Document the absence of invoice and e-way bill at interception; post-interception manual invoices do not cure the defect, but avoid invoking Section 129 and Section 74 together on the same cause of action (GSTAT Agra, Shri Kishan & Co.).

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