

DA TAX UPDATE INDIRECT TAX

An E-Tax update from
Darda Advisors LLP

Fortnightly update – April 2023

Issue -49

Goods and Service Tax

Customs and Others

Goods and Service Tax

Madhav Cooper Limited vs State of Gujarat [SCA No. 2776 of 2022]

Once the show cause notice has been issued, adjudication proceedings are deemed to have been commenced.

S.K. Trading Co And Another Vs Additional Commissioner [Writ Tax No. 1464 of 2022]

If petitioner is either a consignor or consignee, he has to be treated as owner of goods.

Nanu Ram Goyal Vs Commissioner of CGST And Central Excise [WP(c) 13906/2022]

Revenue should adjudicate the show cause notice within a reasonable time.

Swati Poly Industries Pvt Ltd Vs State Of U.P. [Writ Tax No. 405 of 2023]

Opportunity of hearing mandatory if adverse decision is contemplated, even when the assessee has not chosen optional of personal hearing.

Diwakar Enterprises Pvt. Ltd. Vs Commissioner of CGST [CWP- 23788-2021]

Tax collection without authority of law, amounts to depriving person of his property without any authority of law.

Bharat Sanchar Nigam Limited Vs Union of India & ORS. [WP(C) 3550/2023]

If GST Refund application is not deficient in material particulars, it cannot be treated as non est.

Goods and Service Tax

Pratap Kumar Pradhan Vs Commissioner of CT & GST [WP (c) No 9658 of 2023]

Orissa High Court has stayed the demand due to non-constitution of appellate tribunal.

Jena Trading and Co. Vs CT and GST Officer [WP (C) No 10627 of 2022]

High Court quashed the assessment order stating that palpable error in tax invoice and e-way bill is human error.

Customs & Others

**Navratan
Chemicals
Ahmedabad
Appeal No 11483
of 2016-
DB]**

**Speciality
Vs C.C.-
[Customs**

compliance of Notification No.
102/2007- Cus. Dated 14
September 2007.

Re-assessment cannot be quashed by party who has self-assessed its Bill of Entry.

**Commissioner of Customs
Vs Anurag Trading
Company [CUSSA
123/2018]**

Notice after 9 years of Bill of Entry cannot be treated as notice within a reasonable period of time.

**S. Vaidya and Company Vs
Commissioner of Customs
[Customs Appeal No.
40074 of 2023]**

CESTAT has allowed refund of SAD which was rejected for non-

Import and Export data

Imports of March 2023 at \$ 72.18 B

Exports of March 2023 at \$ 66.14 B

		March 2023 (USD Billion)	March 2022 (USD Billion)
Merchandise	Exports	38.38	44.57
	Imports	58.11	63.09
Services*	Exports	27.75	26.95
	Imports	14.07	15.35
Overall Trade (Merchandise +Services)*	Exports	66.14	71.52
	Imports	72.18	78.44
	Trade Balance	-6.04	-6.92

Source : PIB

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