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Recently, the Hon'ble High Court of Gujarat in the case of Cosmos Business Machines Partnership Firm v Union of India, [2025] 170 taxmann.com 214 (Gujarat) has held that confirmation of the tax demand considering Pan-India Turnover without considering reply of the Noticee providing reconciliation of Turnover is a total non- application of mind by the Revenue. Facts of the case: The respondent authority issued show-cause notice under Section 73 of the Central Goods and Service Tax Act alleging mismatch in turn over between annual return in Form GSTR-9 and Financial Statement in Form GSTR-9C by demonstrating un-reconciled gross turnover in Table 5R of Form GSTR- 9C for the period 2017-18. Petitioner filed the reply to the show-cause notice on 27.10.2023. The respondent authority, after considering the reply granted personal hearing to the petitioner. Howe.....