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Recently, the Hon'ble High Court of Karnataka in the case of Fortune Healthcare Services v. Assistant Commissioner, [2025] 172 taxmann.com 828 (Karnataka) has held that SCN and OIO passed by initiating parallel proceedings in relation to same year by putting forth very same contentions against assessee by CGST and SGST authorities, is required to be quashed. Facts of the case: Assistant Commissioner, respondent No. 1 issued a pre-intimation under Section 73(5) of the KGST Act, 2017, calling upon the petitioner to pay the differential tax amount for the tax period 2018-19. Similarly, Deputy Commissioner, respondent No.2 also issued similar intimation dated 23.11.2023 to the petitioner. Subsequently, both respondent No.1 - Assistant Commissioner and respondent No.2 - Deputy Commissioner issued t.....