

C. B. Thakar

Q1. Return Scrutiny for 2018-19 was completed. The demand as per return scrutiny for mismatch was paid with interest. The proceeding was completed. Now as per cera audit discrepancy for mismatch of e way bill was noticed and SCN issued under section 74 of the act for demand of tax on alleged duplicate E way bills. Issues: Can a state tax officer issue SCN when return scrutiny was completed by Assistant Commissioner? Can SCN be issued under suppression of information for mismatch of E way bill under section 74 of the Act? Whether SCN can be issued under section 74 for claim of ITC on building given for rent on the ground of retrospective amendment in law not yet notified? A Ltd has obtained residential premises on rent in the State of UP where it is not registered. Is RCM payable in the State of UP?.....