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Recently, the Hon'ble High Court of Gauhati in the case of Pepsico India Holdings (P.) Ltd. v Union of India, [2025] 178 taxmann.com 743 (Gauhati) has held that as per section 61 any discrepancy noticed in returns filed and which are scrutinized by revenue is to be confronted to registered dealer in Form GST ASMT-10. Thus, invocation of jurisdiction under Section 73, without mandatorily following procedure prescribed under Section 61, read with Rule 99 is contrary to prescribed procedure and opposed to very scheme of the Act. Facts of the case: The petitioner is registered under the provisions of the Central Goods and Service Tax Act, 2017 as well as under the Assam Goods and Service Tax Act, 2017 and having its Goods and Service Tax Identification No.("GSTN") 18AAACP1272G1ZM). The petitioner is, inter alia, engaged in the marketing of soft drinks and fruit juices, as.....