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The month witnessed several significant GST rulings from various High Courts and Advance Ruling Authorities. A common thread running through these decisions is the judiciary's insistence on due process, proper jurisdiction, adherence to natural justice, and evidence-based adjudication. Simultaneously, important clarifications emerged on GST exemptions, ITC eligibility, interest liability, valuation of composite supplies and taxability of financial incentives. Presented below is a professional digest of some of the most impactful GST rulings of the month. **SECTION 74 PROCEEDINGS FAIL WHERE JURISDICTION IS ABSENT AND TRANSACTIONS ARE GENUINE** Raghuvansh Agro Farms Ltd. v. State of U.P. Citation: (2026) 38 Centax 53 (All.) Writ Tax No. 3829 of 2025, decided on 17.12.2025 by Allahabad High Court Key Issue Whether Section 74 proceedings alleging circular trading