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Under the Goods and Services Tax Act, all the Hon High Courts have delivered hundreds of Judgements on Section 73 and 74 of the CGST Act. Mainly those are related to notices in DRC-01A, DRC-01 and order in DRC-07. If we go through these judgements, it can be observed that the departmental officers commit various mistakes in procedural law, because of which majority Judgements are in favour of the dealer. Due to similarity in the facts and so to avoid repetition, instead of putting here facts and judgements separately in huge number of cases, I give here under the gist of these judgements. From this article what we have to understand is that right from the first intimation in ASMT-10 till last order in DRC-07, don't throw your weapons under the impression that allegations of department are correct and we won't have any chance of success. We have to study minutely each and every notice from various aspects from which we can get clues for success. Be assured that if we fi.....