



LEGAL NEWS LETTER

DELHI GST PROFESSIONALS GROUP



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DELHI GST PROFESSIONALS GROUP

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Table of contents

S. No.	Particulars	Pg. No.
1.	Message from Patron in Chief	3-4
2.	Message from Editor in Chief	5-6
3.	Message from Convenor	7
4.	Article – HSN Interpretation in GST - by CA Ankit Mittal	08-13
5.	Article - Jurisdiction of GST Authorities by CA K.P. Singh	14-18
6.	Article – Supply and GST – by CA Poonam Jain	19-26
7.	Article – No Jurisdiction No Penalty –by Adv. Vaibhav Gupta	27-29
8.	Gist of Court Judgements – By Adv. Kumar Jee Bhat	30-31
9.	My Take - TIGER GLOBAL JUDGMENT –By Adv. Sushil Verma	32-33
10.	My Take -2 – Condonation of Delay – by Adv. Sushil Verma	34-36
11.	Notifications, Circulars and Advisory	37-38
12.	Gallery – A Glimpse of Study Session held on 17.01.2026	39-42



PRAVEEN KHANDELWAL

MESSAGE FROM PATRON PRAVEEN KHANDELWAL

Dear DGST Family,
Namaskar.

Another Newsletter and another message I am supposed to write and I feel happy to pen down my thoughts.

I always feel immense happiness to be amongst you and come back enriched in knowledge and satisfied that DGST Group is doing such a wonderful service to the trading community, younger professionals and to the Government as such.

The Core Committee led by Narender Ahuja is indeed my choice of people who drive this Group. Of course under the able guidance and mentorship of my best friend SV or SV Sir as you all call him. Nearing four years of this journey, trust me, I have enjoyed every meeting and I have attended tens of such study seminars. SV tells me that by March 2026 this Group shall complete 100 Study Seminars- who what a moment that will be and I shall personally host lunch for such a moment.

The group is now exploring in other legal fields, MSME (Central Government wants it to be helped maximum), Mediation, Labor Codes and European VAT interplay with GST. That is a huge step which is not comparable with any other such body of individuals. My gut feel is that for the professionals such insights into such laws offers a huge professional opportunities and to provide One Window Solutions to their clients. Artificial Intelligence is another area where I have advised SV to explore more and whenever it happens I must be called.

SV has fully briefed me about you tube channel doing well, our website doing well and above all the Research Committees set up are doing a wonderful job with a clever mix of Advocates and Chartered Accountants. This is something I love the most – all work for the profession and that is the way it should be always. Kumar Jee Bhatt heading Lab Codes and Narender Ahuja heading European VAT – and HC Bhatia ji and SV mentoring

both the Committees. Indeed bless all of you are.

SV also informed me that the Mega Conf shall be organized in May or June for which I shall be ready and any help from CAIT – YOU ONLY HAVE TO JUST ASK FOR.

Narender Ahuja, the shy and smart Convenor of DGST, got finally his Star of the Group award the Saraswati Statute made of brass was indeed very beautiful. God bless him with many more.

The team spirit is growing, the participation is growing and I see a very bright future for this DGST Family that is creating landmarks for others to follow.

God bless you all.

PRAVEEN KHANDELWAL



ADV. SUSHIL VERMA

MESSAGE FROM EDITOR IN CHIEF

Hello DGST Family,

Always keep in mind that the best way to predict our future is the way we create it and I always believe that future belongs to those who hold a firm belief in the beauty of their dreams. DGST Family is one such phenomenon where we are building and creating our future together – and so far the journey is just too beautiful. Don't you think so?

Amazing things are happening in DGST Group – youngsters are now speakers in various FORUMS in the country, our Members are most sought after to speak on professional forums and a remarkable feature is that they are delivering the best.

Lab Codes – the Research Committee under the Chairmanship of our senior most and versatile Member Kumar Jee Bhatt has done tremendous deliberations with each Member well prepared. All technical issues have been discussed and procedural and compliance issues will be discussed soon. More or less the Team is ready to conduct a full days' Study Session on 14th March 2026. Perhaps first of such Seminar by any Association of tax layers in the country – a huge differential advantage to DGST Team Members.

European VAT – I had constituted a Committee comprising Advocates and CAs to appreciate the nuances of European VAT and three meetings of longer duration have taken place. The group should be ready for a full days Seminar by before 31st March 2026. Get ready to add to your knowledge reservoir something very few professionals in this field would have experienced.

Moot Tribunals – second series: We start from April 2026 and hold 6 more such Moot Tribunal. Now we are fully equipped to handle such GST MOOT Tribunals. Great News that GST Tribunals are in place now and a few of such tribunals have started functioning and delivering judgments.

GST Relived: On the demand of youngsters we have started another series of GST Basics and many study sessions have been held – another session is on 21st February with three new Speakers on line of fire. But amazingly such brilliance and quest to speak well – a treat to watch indeed.

Narender Ahuja our Convenor was bestowed with Star of the Group Award for the year 2025 – a well -deserved and earned award. A picture is annexed below as a record.

Well a lot of things in pipe line – wait and watch for more things to explode in DGST Group.

Love you all.

SV



ADV. NARENDER AHUJA

Message from Convenor

Dear Readers

Over the past two months, we have experienced a particularly busy and challenging period, which prevented us from releasing our monthly E-Newsletter. I sincerely apologize, as I understand many of you were eagerly awaiting it.

In addition to messages from our Patron-in-Chief, Praveen Khandelwal, and our Chairman, Sushil Verma, this edition features four insightful articles written by our young professionals—many of whom may be writing for the first time. We truly appreciate their efforts, as writing is a skill that requires dedication and confidence.

I am also pleased to share that a delegation from the core team, led by SV Sir, met Praveen Khandelwal at his office and requested adequate space to conduct our monthly sessions. He has kindly assured us of his support in this regard.

Under the GST Relieved Course, we have covered most of the key topics requested by our young professionals. Several members, including Adv. Vasu Goyal, CA Ankit Mittal, and Adv. Arpita Aggarwal, have delivered thoughtful and well-prepared deliberations. The DGST Group consistently encourages young talent and never hesitates to provide them with opportunities, especially with the strong mentorship and guidance of SV Sir, ensuring a rich and diverse learning experience for all participants.

We are scheduled to organize another monthly session under the GST Relieved Series on 21.02.2026, which may be the final session of this series. In March, we plan to host a full-day seminar on the New Labour Codes, and from April onwards, we aim to start the second series of GST Moot Tribunals. Apart from the labour codes we shall also take up one session on European Vat by our young and dynamic team.

With this, I conclude by assuring you that DGST will continue to enhance knowledge-sharing initiatives, and learning will always remain our foremost priority as we explore new areas of growth and development.

Narender Ahuja



CA ANKIT MITTAL

HSN Interpretation in GST

HSN interpretation is often misunderstood as “finding the right code”. In reality, **HSN is only the label**. Two people may call the same item differently in trade or invoices, but the law expects one disciplined method. The real exercise is interpreting the **tariff description**—the words that decide what is included, what is excluded, and why a product belongs to one heading and not another.

The GST rate/exemption notifications clearly link HSN interpretation to the **Customs Tariff**. They say that terms like “**tariff item**”, “**heading**”, “**sub-heading**” and “**chapter**” should be understood exactly as they are defined in the **First Schedule to the Customs Tariff Act, 1975**. This is equally relevant in Customs and GST. In Customs, the Tariff is the primary source. In GST, rate notifications refer to tariff headings and descriptions—but the meaning of those headings still comes from the **Tariff framework**. Therefore, we should focus less on the number (HSN) and more on the language behind the number. A simple way to remember this is: the notification is the trailer; the full film is the Tariff + Notes.

Q: If the HSN is already printed in GST rate notifications, what is left to interpret?

A: The code is not the interpretation. The interpretation is of the **description + Notes + rules**, which decide the code’s scope.

1) What does “HSN interpretation” actually mean?

HSN interpretation means answering three questions, in the below order:

1. **What is the product in reality?** (facts, function, composition, presentation)
2. **What does the tariff language cover?** (meaning of headings read with Notes)
3. **How do interpretative rules resolve overlap?** (GIR as the conflict-resolver)

So, we are not “choosing a code”; we are interpreting a legal description and arriving at the code as a conclusion.

Q: Is HSN interpretation different from classification?

A: Classification is the **output**. Interpretation is the **process** that produces that output.

2) Let us understand the interpretation hierarchy

We should interpret HSN in a strict hierarchy, because not every source has the same weight:

1. **Heading/Subheading text** (the main language)
2. **Section Notes and Chapter Notes** (definitions, inclusions, exclusions)
3. **General Rules for Interpretation (GIR 1–6)** (how to decide when overlap exists)
4. **Explanatory Notes** (supportive aid to understand scope)
5. **Trade/technical material & common parlance** (to understand the product and ambiguous terms)

Q: Do Section/Chapter titles decide classification?

A: Titles are mainly for arrangement and reference. Classification should be based on the wording of headings/subheadings read with relevant Notes and GIR, not merely titles.

3) Why “product facts” are part of interpretation (not a separate step)

Many disputes arise because the product is described loosely: “accessory”, “device”, “chemical”, “tool”, “material”. Tariff headings do not operate on loose labels; they operate on identity and scope.

We first should lock the facts that influence interpretation:

- composition/material and whether it is mixed/composite
- principal function (what it does)
- stage of completion (finished, incomplete, unassembled)
- how it is presented (single item vs set/kit; packed; retail)
- how trade understands it (where tariff terms are broad)

This is not “extra homework”. This is important because interpretation depends on context—the tariff language must be applied to a real product.

4) Interpreting the tariff language.

HSN is arranged in levels (Chapter, Heading, Subheading, tariff item). But interpretation should not begin with the **number**. It should begin with the **words**.

A practical way to interpret is:

- Read the heading as a sentence (what does it cover?)

- Read Notes to see who is excluded and what is defined
- Test whether the product fits the inclusion and survives exclusions
- Only then move to subheading/tariff item

This way mistakes can be avoided.

Q: Why do we get stuck between two headings?

A: Because both headings may look possible until the meaning is clarified through **Notes + GIR**.

5) GIR 1–6: the interpretative rules –

Rule 1: Headings read with Section/Chapter Notes (the master rule)

Rule 1 is the primary foundation. It means classification should be determined by the terms of headings read with relevant Section Notes and Chapter Notes. If the heading and Notes clearly cover the goods, classification is complete at Rule 1 itself.

For Example - Chocolate

- Product: Milk chocolate bars.
- Heading 18.06 covers “Chocolate and other food preparations containing cocoa”.
- Notes to Chapter 18 do not exclude it.
- So classification is under 1806 by Rule 1 itself.

Rule 2(a): Incomplete/unfinished or unassembled goods (SKD/CKD)

Rule 2(a) addresses a common scenario: goods imported in parts or unfinished form. It broadly means that incomplete/unfinished or unassembled goods may still be classified as the complete article **if they have the essential character** of the finished article.

Example 1 A machine imported in unassembled condition, but clearly identifiable with major components and design, may still be classified as the machine rather than “parts”, if essential character is present.

Example 2 –Motor car imported without wheels and battery, It still has essential character of a complete car, Classified as “motor car” under heading for motor vehicles, not as “parts of vehicles”.

Rule 2(b): Mixtures or combinations (why Rule 3 becomes necessary)

Rule 2(b) becomes relevant when goods involve mixtures or combinations of materials or substances. It often creates a situation where **two or more headings seem possible**, because different headings refer to different materials/components.

This is an important to note: Rule 2(b) often does not “finalise” classification; it triggers the need for Rule 3.

For Example 1 A product made of plastic plus metal (or rubber-coated/combined forms) may appear to fit competing headings depending on tariff wording. This conflict is resolved under Rule 3.

Rule 3: When two or more headings appear possible

Rule 3(a): Most specific description prevails

If one heading gives a more specific description than the other, the more specific heading should be preferred over a more general heading that means, a specific heading describing a particular product should prevail over a broad “other articles” type heading.

For Example Product: Tea with mint flavour (mint tea bags).

- Options:
 - Heading for “tea”.
 - Heading for “food preparations not elsewhere specified”.
- The heading naming “tea” is more specific than the generic “other food preparations” So classify under heading for tea.

Rule 3(b): Essential character (composite goods/sets)

For composite goods or retail sets, classification should be based on the component that gives the goods their **essential character**. Essential character is not a single rigid test; it is determined by what gives the product its identity and primary function.

We should interpret “essential character” through:

- identity its use (what the consumer buys it for)
- dominant role/function
- importance to the overall utility (value can support but should not be the only test)
- **Example:** A grooming kit containing a trimmer, attachments, and charger generally derives its identity from the trimmer. The trimmer provides essential character.
- A useful clarity: essential character is not automatically decided by the “expensive material”. A watch does not become a “metal article”

- simply because it is made of precious metal; its identity remains a watch.

GIR 3(c): When language still ties, later heading wins

If Rule 3(a) and 3(b) do not settle the conflict means when neither specificity nor essential character resolves it, interpretation follows the heading appearing last in numerical order among equally merit consideration.

GIR 4: Akin goods (closest comparable), When tariff language has no direct match

Rule 4 is used when goods cannot be classified under Rules 1 to 3. It means classification should be under the heading of goods to which the product is **most akin** (most similar).

Example: A new gadget (Apple I-pod introduce in 2001) not directly described by any heading should be compared with the closest comparable product based on function and identity, and classified accordingly.

Rule 5: Packing materials, cases, containers

A common mistake is assuming packing always needs separate classification. In most practical cases, normal packing follows the goods. Where fitted cases/containers are supplied along with goods and are clearly meant for that article, they may also follow the classification of the goods. Only in limited situations does packing become an independent classification exercise.

Example: A fitted instrument case supplied with the instrument vs ordinary outer packing.

GIR 6: Interpretation continues at subheading level

After heading is settled, Classification among sub-headings is made by applying the same Rules **mutatis mutandis**. Many disputes shift from heading to subheading because subheadings narrow scope.

6) Interpretation aids: common parlance, technical meaning, circulars, and rulings

Tariff language sometimes uses ordinary words. In such cases, interpretation needs context:

- **Common parlance / trade parlance** helps where tariff terms are broad and not defined.

- **Technical literature** helps where goods are specialised.
- **Circulars** show department's view; they can support understanding but should not replace the tariff text/Notes.
- **Advance rulings** provide guidance in approach; we should use them carefully and not treat them as universally binding.

Q: Can a circular override the tariff Notes?

A: Interpretation must remain attached in **heading language + Notes + GIR**. Circulars can guide but cannot rewrite scope.

Consequences of incorrect classification

Incorrect classification may result in short payment or excess payment of duty/GST, along with interest, penalty, and litigation exposure. It can also lead to wrong ITC Availment/denial, causing reversal, demand, and credit chain disruption.



CA KP SINGH

Jurisdiction of GST Authorities with Specific Reference to Penalty Proceedings under Section 122 of the CGST Act, 2017

Abstract

The Goods and Services Tax regime was introduced with the objective of creating a seamless and unified indirect tax structure in India. While the tax framework is uniform, its administration remains divided between Central and State authorities. This dual control has resulted in frequent disputes concerning the jurisdiction of GST officers, particularly in enforcement and penalty proceedings. One of the most litigated provisions in this context is Section 122 of the Central Goods and Services Tax Act, 2017, which prescribes penalties for specified contraventions. This article examines the legal concept of jurisdiction under GST, the statutory scheme governing the authority of officers, and the conditions under which penalty proceedings under Section 122 can be validly initiated and sustained. It also highlights the consequences of jurisdictional defects and the safeguards available to taxpayers under the law.

1. Introduction

Jurisdiction is the foundation upon which the legitimacy of any legal proceeding rests. In taxation law, where statutory powers are strictly construed, the absence of jurisdiction renders proceedings not merely irregular but void. The GST regime, though intended to simplify indirect taxation, has introduced a complex administrative structure involving both Central and State tax authorities. As a result, questions regarding the competence and authority of officers have become increasingly common. Penalty proceedings under Section 122 of the CGST Act have drawn particular scrutiny. In practice, penalties are often initiated mechanically, without adequate consideration of whether the officer issuing the notice possesses the requisite jurisdiction. Courts have repeatedly emphasized that jurisdiction cannot be assumed or inferred; it must be clearly established in accordance with law. This article seeks to analyse these issues in detail, with particular emphasis on penalty proceedings under Section 122.

2. Concept of Jurisdiction under GST Law

In its simplest sense, jurisdiction refers to the lawful authority of an officer to act. Under GST, jurisdiction is not determined solely by rank or designation. Instead, it flows from a combination of statutory provisions, administrative assignments, and territorial limitations.

Jurisdiction under GST may broadly be classified into three categories: territorial jurisdiction, functional jurisdiction, and subject-matter jurisdiction. All three must coexist for an action to be legally sustainable. If any one of these elements is absent, the proceedings are liable to fail.

The importance of jurisdiction assumes greater significance in penalty matters, as penalties are quasi-judicial in nature and carry serious civil consequences for the taxpayer.

3. Statutory Framework Governing Jurisdiction

3.1 Definition of "Proper Officer"

Section 2(91) of the CGST Act defines a "proper officer" as the Commissioner or an officer of central tax who is assigned a specific function by the Commissioner. This definition makes it abundantly clear that the authority of an officer does not flow automatically from his appointment but from the specific assignment of functions.

The requirement of assignment is not a procedural formality; it is a substantive condition. An officer who has not been assigned a particular function cannot exercise powers related to that function, even if he otherwise holds a senior rank.

3.2 Powers of Officers under Section 5

Section 5 of the CGST Act provides that officers may exercise powers and discharge duties subject to such conditions and limitations as the Commissioner may impose. While sub-section (2) allows higher-ranked officers to exercise the powers of their subordinates, this provision cannot be interpreted to override the requirement of functional assignment.

Thus, Section 5 reinforces the principle that jurisdiction under GST is delegated and controlled, not inherent.

3.3 Cross-Empowerment and Bar on Parallel Proceedings

Section 6 of the CGST Act addresses the interplay between Central and State tax authorities. Sub-section (2)(b) specifically provides that once proceedings are initiated by one authority, the other authority shall not initiate proceedings on the same subject matter.

This provision reflects legislative intent to prevent duplication of proceedings and avoid unnecessary harassment of taxpayers. Any action in violation of this statutory bar is liable to be struck down on jurisdictional grounds.

4. Nature and Scope of Section 122

Section 122 of the CGST Act enumerates various offences for which penalties may be imposed. These include, inter alia, supply without invoice, issuance of fake invoices, wrongful availment or utilisation of input tax credit, failure to register, and collection of tax without remittance to the government.

The penalty prescribed is either a fixed amount or an amount equivalent to the tax evaded or credit wrongly availed, whichever is higher. Despite its apparently rigid structure, Section 122 is not a provision for automatic penalty. Its invocation requires careful adjudication and adherence to due process.

5. Jurisdictional Preconditions for Invoking Section 122

5.1 Competence of the Adjudicating Authority

Penalty proceedings under Section 122 can be initiated and concluded only by a proper officer who has been assigned adjudication powers. Officers engaged in intelligence, audit, or inspection functions often issue notices invoking Section 122 without possessing the authority to adjudicate such matters. Such proceedings are fundamentally flawed.

Courts have consistently held that the absence of adjudicatory jurisdiction vitiates the entire process, regardless of the merits of the allegations.

5.2 Valid Initiation of Proceedings

A valid penalty proceeding requires the issuance of a show cause notice by a competent authority. The notice must clearly set out the allegations, specify the clauses of Section 122 invoked, and provide the taxpayer with an opportunity to respond. A notice issued without jurisdiction cannot be cured by subsequent participation or acquiescence of the taxpayer.

5.3 Relationship with Tax Determination Proceedings

Penalty under Section 122 is generally consequential to the determination of tax liability. Where tax has not been determined in accordance with Sections 73 or 74, the imposition of penalty becomes legally untenable. Independent invocation of Section 122, without establishing the underlying tax liability, has repeatedly been frowned upon by courts.

6. Common Jurisdictional Errors in Practice

In practical administration, several jurisdictional lapses are frequently observed in Section 122 proceedings. These include notices issued by

officers lacking territorial jurisdiction, parallel proceedings by CGST and SGST authorities, and adjudication by officers not authorised to impose penalties.

Another recurring issue is the mechanical invocation of Section 122 without establishing the factual ingredients of the alleged offence. Jurisdictional defects of this nature strike at the root of the proceedings and cannot be overlooked as mere technicalities.

7. Judicial Approach to Jurisdictional Defects

Indian courts have consistently treated jurisdiction as a threshold issue. It is well-settled that an action taken without jurisdiction is a nullity in law. The availability of alternate remedies does not bar the exercise of writ jurisdiction where the authority initiating proceedings lacks jurisdiction.

In the context of GST, High Courts have intervened at the show cause notice stage where jurisdictional infirmities are apparent on the face of the record, particularly in penalty matters.

8. Consequences of Lack of Jurisdiction

The legal consequences of acting without jurisdiction are severe. A show cause notice issued without authority is void, and any order passed pursuant to such notice is unenforceable. Penalties imposed under Section 122 in such cases cannot be sustained, irrespective of the alleged contraventions. Jurisdictional defects are incurable and go to the very root of the matter.

9. Safeguards and Remedies Available to Taxpayers

The GST law provides multiple safeguards to protect taxpayers against unlawful exercise of power. Jurisdictional objections may be raised at the notice stage, during adjudication, or even at the appellate or writ stage. Courts have recognised that jurisdictional challenges are not subject to waiver or estoppel.

Taxpayers are therefore entitled to resist proceedings initiated by incompetent authorities and seek appropriate judicial relief.

10. Conclusion

The question of jurisdiction under GST is not a procedural nicety but a substantive legal requirement. The scheme of the CGST Act makes it clear that only properly empowered officers can initiate and adjudicate proceedings, including penalty proceedings under Section 122. The dual

administrative structure of GST further necessitates strict adherence to jurisdictional boundaries to prevent overlapping actions.

Penalty provisions, by their very nature, must be applied with caution and fairness. Section 122 cannot be invoked in a routine or mechanical manner, nor can it be sustained in the absence of jurisdiction. As GST jurisprudence continues to evolve, courts are likely to play a crucial role in reinforcing the principle that **jurisdiction is the cornerstone of lawful tax administration.**

K.P. SINGH



CA Poonam Jain

SUPPLY PRICE AND CGST ACT 2017 - (Including Schedules I, II & III – All Aspects)

A. Introduction

The concept of **“Supply”** is the heart of GST law. Unlike the earlier tax regime (where sale, service, manufacture mattered separately), GST is triggered only when there is a **“supply”** for a **“consideration”** in the course or furtherance of business, unless specifically deemed otherwise.

Once supply is established, the next critical aspect is **“Price / Value of Supply”**, on which tax is calculated.

Supply price or Price of a supply is technically referred to as the **Value of Supply** in the context of the **Central Goods and Services Tax (CGST) Act, 2017.**, in itself a big term and we need to understand various parameters to get supply price. Lets discuss the two crucial words namely Supply and Price to get value of supply covering all aspects of **Schedules I, II & III.**

B. Meaning of supply

Supply is the taxable event under GST law and GST will be levied on the value of supply. To levy GST ,correct identification of supply with correct value is required. Scope of supply has been defined comprehensively under Sec 7 of CGST Act 2017and its an inclusive definition. Supply includes all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business.

C. Meaning of Price

Price is nowhere defined in the GST Act. Price is a component of consideration which is defined under Sec 2(31) of CGST ACT, 2017, which is a broader term. Price refers specifically to the monetary payment while consideration can include both monetary and non-monetary components. Price is considered the value of the supply for GST calculation only if the supplier and recipient are not related and the price is the sole consideration for the supply.

In both above concept of supply and price, consideration plays a crucial role and there is nexus between supply and consideration which can be explained with the meaning of Supply in case of **QUANTAS AIRWAYS LIMITED VS COMMISSIONER OF TAXATION (Sydney High Court)**.

The tribunal held that there has been a supply of right, obligation and services under the contract between QUANTAS and the passengers, for which the unused fares were consideration as defined, and that the assessment were not shown to be excessive.

On the appeal by Qantas, the Full Court of the Federal Court held that the relevant **supply in the present case is the contemplated flight, not reservation**...and the contemplated flight failed to occur, that the tribunal had "artificially split the transaction, and in consequence that there had been no taxable supply where the flight was not taken"; it is plain that what each customer pays for is carriage by air. This is the essence, and sole purpose, of the transaction. The actual travel was the relevant supply and if did not occur there was no taxable supply.

Also Supply of goods or services made or agreed **to be made for a consideration by a person** involves an element of contractual relationship wherein the person doing an activity does so at the desire of the person for whom the activity is done in exchange for a consideration.

For example: An artist performing on a street does an activity without consideration even though passers by may drop some coins in his bowl kept after feeling either rejoiced or merely out of compassion. They are, however, under no obligation to pay any amount for listening to him nor have they engaged him for his services. On the other hand if the same person is called to perform on payment of an amount of money then the performance becomes an activity for a consideration.

D. Meaning of Consideration

Consideration broadly defined under Sec 2(31) of CGST ACT, 2017 in relation to the supply of goods or services or both includes–

(a) any payment made or to be made, whether in money or otherwise, **in respect of, in response to, or for the inducement of**, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;

(b) the monetary value of any act or forbearance, **in respect of, in response to, or for the inducement of**, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:

Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;

The phrase **“in respect of, in response to, or for the inducement of”** means there must be a direct link between the supply and the consideration. Inducement means to give something to a person so that he will do something else in return.

For example: A restaurateur offered ‘free’ meals to drivers of buses carrying passengers as an inducement to bring potential customers to his business premise. Since the meals were not given to drivers of empty buses, there is a direct link between the act of bringing passengers to the food outlet and the provision of the free meals.

The consideration here is the free meals provided.

However, there are exceptions to the requirement of ‘Consideration’ as a precondition for a supply to be called a supply as per GST.

E. Schedule I TO CGST ACT, 2017, activities as mentioned below shall be treated as supply even if made without consideration:

(1) Permanent transfer or disposal of business assets where **input tax credit has been availed** on such assets.

(2) Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business:

Provided that gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

(3) Supply of goods-

(a) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or

(b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.

(4) Import of services by a person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

❖ **Point 1 of schedule I read with schedule II & sec 17 (5) (h)**

Schedule I Permanent transfer/ disposal of business assets where input tax credit has been availed on such assets.

Schedule II (a) where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, such transfer or disposal is a supply of goods by the person;

Section 17 (5) Notwithstanding anything contained in sub-section (1) of section 16 and

subsection (1) of section 18, input tax credit shall not be available in respect of the following, namely:

(h) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples;

Conclusion; The general principal is that where input tax credit has been availed then transfer/ disposal of business assets without consideration is treated as supply of goods. Goods destroyed/ stolen/ written off/ Gift / free sample will not be subjected to GST but input tax credit will have to be reverse.

Point 1 of schedule I read with schedule II & sec 17 (5) (g)

Schedule I Permanent transfer/ disposal of business assets where input tax credit has been availed on such assets.

Schedule II (b) Goods are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, Whether or not for a consideration, the usage or making available of such goods is a supply of services;

Section 17 (5) (g) goods or services or both used for personal consumption The general principal is that where input tax credit has been availed then transfer/ disposal of business assets for personal use, without consideration is treated as supply of service.

Analysis : The interplay between Schedule I and Section 17(5) of the CGST Act 2017 defines when a transaction without consideration is a taxable "supply" and whether the associated Input Tax Credit (ITC) must be reversed or is blocked.

F. Schedule II (read with section 7) to the CGST Act, 2017 lists activities which are to be treated as supply of goods or supply of services.

1. Transfer

- (a) any transfer of the title in goods is a supply of goods;
- (b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services;
- (c) any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods.

2. Land and Building

- (a) any lease, tenancy, easement, licence to occupy land is a supply of services;
- (b) any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services.

3. Treatment or process

Any treatment or process which is applied to another person's goods is a supply of services.

4. Transfer of business assets

- (a) where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, such transfer or disposal is a supply of goods by the person;

(b) where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, the usage or making available of such goods is a supply of services;

(c) where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless-

(i) the business is transferred as a going concern to another person; or

(ii) the business is carried on by a personal representative who is deemed to be a taxable person.

4. Supply of services

The following shall be treated as supply of services, namely:-

(a) renting of immovable property;

(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

5. Composite supply

The following composite supplies shall be treated as a supply of services, namely:-

(a) works contract as defined in clause (119) of section 2 of CGST Act, 2017, "works contract" means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.

(b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

Analysis of Schedule II of the Central Goods and Services Tax (CGST) Act, 2017, plays a crucial role in the Indian GST framework by classifying specific activities as either a supply of goods or a supply of services to eliminate ambiguity and reduce legal disputes. This classification is vital because the tax rates and associated rules differ for goods and services.

G. Schedule III Negative List (read with section 7) TO THE CGST ACT, 2017 spells out activities or transactions which shall be treated neither as a supply of goods nor a supply of services:

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3. (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;

(b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or

(c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
6. Actionable claims, other than Specified actionable claims like lottery, betting and gambling.
7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.
8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.]

9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.

10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.

Analysis of Schedule III- Businesses generally cannot claim ITC on inputs for exempt supplies. However, the value of Schedule III transactions is excluded when calculating the ITC reversal for exempt supplies, allowing businesses to claim full ITC on taxable goods even if they have Schedule III transactions.

Above given three critical schedules define the scope of what constitutes a **"supply"** for taxation purposes and the value of supply or supply price which is called as **Transaction Value** under Section 15(1) of the CGST Act, 2017 is the consideration charged from the recipient for supply i.e., the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply as the basis for determining the value on which tax is calculated.

POONAM JAIN



VAIBHAV GUPTA

NO JURISDICTION, NO PENALTY:
RE-EXAMINING SECTION 122 OF THE CGST ACT

The goods and services tax regime has become a minefield of jurisdictional disputes, with courts increasingly scrutinising not just what the department does, but who is legally allowed to do it. Over the past eighteen months, High Courts across India have quashed penalties running into thousands of crores not because taxpayers were innocent, but because the officers imposing those penalties lacked the authority to act. The most striking illustration is **Shantanu Sanjay Hundekari & Another v. Union of India**, a shipping company employee was issued a show cause notice demanding ₹3,731 crores in penalties under Section 122, but the Bombay High Court held the officer had no power to proceed because Section 122(1A) applies only to taxable, registered entities, not employees, and the Supreme Court later upheld the same, making the penalty void for want of jurisdiction.

If Shantanu marks the outer boundary of who can be targeted, the Allahabad High Court in the case of Patanjali Ayurveda Limited explains when a penalty can still continue even after tax demand is dropped, it held that penalties under Section 122, including the ₹273.51-crore demand on Patanjali, run independently of assessment under Sections 73/74, but emphasized that only a *lawfully designated proper officer* can invoke Section 122, failing which the entire proceeding is void ab initio and the penalty notice cannot legally survive.

Jurisdiction under GST refers to the legal authority of officers to act, and it operates at three levels: territorial, functional, and subject-matter jurisdiction. Territorial jurisdiction covers the geographical area of authority, functional jurisdiction covers the nature of powers (such as assessment, audit, investigation, or adjudication), and subject-matter jurisdiction covers the statutory provisions that may be invoked. The CGST Act mandatorily requires that only a proper officer, duly empowered by statute or a traceable delegation, may exercise these powers, and courts have held that jurisdiction cannot rest on implication or administrative

convenience but must be expressly conferred. Therefore, a show cause notice issued by an officer lacking such jurisdictional authority is void ab initio and cannot be cured by the taxpayer's participation or even by later departmental action, so even a strong case under Section 122 lapses if any of these jurisdictional limbs is absent.

Recognizing how frequently challenges to the department's jurisdiction prevailed, the CBIC in October 2025 issued Circular No. 254/11/2025-GST, which for the first time in eight years clearly prescribes officer-wise monetary limits for adjudication. A Superintendent can adjudicate penalties up to ₹10 lakh in CGST or ₹20 lakh in IGST. A Deputy or Assistant Commissioner may handle amounts up to ₹1 crore (CGST) or ₹2 crore (IGST). For higher sums, only Additional or Joint Commissioners can proceed. Litigation has already tested these limits. In M/s Mansoori

Enterprises v. Superintendent, CGST, the Allahabad court held that crossing the monetary threshold, even by a single rupee, is a jurisdictional defect that cannot be cured by consent or subsequent ratification. Monetary limits, therefore, are not administrative guidelines but an aspect of jurisdictional competence.

Alongside monetary jurisdiction, a second recurring defect is the misuse and conflation of Sections 73, 74 and 122. Section 73 governs normal assessments where there is no allegation of fraud or wilful misstatement. Section 74 is triggered only when fraud, suppression, or similar serious misconduct is specifically alleged and then proved through evidence. Section 122, by contrast, is a stand-alone penalty provision that can apply only when its own statutory ingredients are independently satisfied. In recent times, courts have grown wary of "*label-changing*" exercises where proceedings dropped under one provision are resurrected under another without fresh material. In HCL Infotech, the Allahabad High Court held that once a Section 73 proceeding is dropped, it cannot be revived as a Section 74 fraud case in the absence of concrete new evidence. Any penalty under Section 122 must rest on an independently established contravention, not on a mechanical re-characterization of earlier allegations.

Under GST, penalties do not automatically follow tax assessment. Section 122 provides an independent penalty mechanism, allowing the department to issue a Section 73 notice for tax liability and a separate Section 122 notice for penalty (for instance, on wrongful ITC claims), with each proceeding having its own requirements on limitation, evidence, and reasoning. Dropping or modifying the tax demand under Section 73 or 74 does not, by itself, terminate penalty proceedings under Section 122, as reaffirmed by the Allahabad High Court in the Patanjali Ayurveda ruling, which upheld continuation of Section 122 penalties despite relief on the underlying tax assessment. Taken together, these doctrinal developments

have reshaped the on ground defence strategy. Challenging the show cause notice at the threshold, where the issuing officer lacks jurisdiction or exceeds monetary limits, has now emerged as a validated and often decisive strategy. Courts are increasingly willing to grant interim relief, staying penalty or recovery proceedings while jurisdictional issues are examined. A defective show cause notice whether due to want of proper officer designation, breach of monetary limits, or reliance on the wrong statutory provision is void ab initio and cannot be salvaged by subsequent orders on merits. As a result, practitioners routinely foreground jurisdictional objections in preliminary replies, sometimes disposing of entire disputes without entering factual or valuation controversies at all.

This convergence of jurisdiction and procedure means that enforcement actions under Section 122 can be attacked not only on who issued the notice and under what provision, but also on how the process was conducted. Section 122 penalties have an undeniable policy role, they deter tax evasion, fraudulent invoice rackets, and systematic misuse of input tax credit but the power to impose such penalties must be exercised only by officers whose authority is firmly rooted in law. When authorities act beyond jurisdiction, they do more than misapply a provision; *they violate constitutional guarantees against arbitrary exaction and undermine confidence in tax administration.*

Jurisdiction thus operates as a constitutional safeguard against the arbitrary exercise of penal powers under GST. Where authority is absent, the edifice of enforcement collapses, regardless of the perceived strength of the allegations. For taxpayers and advisors, the message is unambiguous and increasingly enforced in the courts: NO JURISDICTION, NO PENALTY. Any deviation from jurisdictional requirements does not merely create a technical irregularity; it strikes at the root of legality and erodes the rule of law in tax administration.

VAIBHAV GUPTA



Advocate Kumar Jee Bhat

1. TVL. ENFIVE SYSTEMS PRIVATE LIMITED, V. THE COMMISSIONER OF COMMERCIAL TAXES & ANR. [W.P.(MD) NO. 36252 OF 2025.

WHETHER SERVICE BY PORTAL IS SUFFICIENT NOTICE OR OFFICERS TO EXPLORE ALTERNATIVE MODE IF NOT RESPONDED TO?

HELD: YES

If an Assessee does not respond to multiple reminders on the GST portal, the proper officer cannot blindly pass an *ex-parte* order. They must apply their mind and explore alternative service methods prescribed under Section 169 of the CGST Act. An *ex parte* order without personal effective notice is against the principles of Natural Justice. However Kerala High Court has held that taxpayers must be vigilant in checking the portal on routine basis.

2. PRIME PERFUMERY WORKS VS ASSTT COMMERCIAL OF CENTRAL TAX.WPC NO 11076 OF 2024

WHETHER NON FILING OF LUT /BOND PRIOR TO EXPORT IS FATAL FOR THE TRANSACTION IN ORDER TO CLAIM REFUND.

HELD; NO

The Court observed that paragraph 4.1 of the Circular categorically clarifies that **substantive benefits of zero rating cannot be denied merely due to delay in furnishing LUT**, provided exports are otherwise established. The Court emphasised that the Circular permits condonation of delay and allows exporters to furnish LUT on an *ex post facto* basis after considering the facts and circumstances of each case.

3.M/S. DUTTCO CONSULTANT AND ENGINEERS PRIVATE LIMITED V. ASSISTANT COMMISSIONER OF STATE TAX, SHYAMBAZAR CHARGE & ORS. [WPA NO. 24188 OF 2025, ORDER DATED DECEMBER 09, 2025]

WHETHER SUMMARY AND SCN AND ORDERS IN FORM 01/07 ISSUED WITHOUT PROPER SERVICE AND WITHOUT REASONS IS JUSTIFIED?

HELD ;NO

The issue has already decided by Calcutta HC in *Sankar Agarwala v. Joint Commissioner CGST Siliguri Appeal Commissionerate [W.P.A. No. 2116 of 2025]* and the division bench judgment in *Ram Kumar Sinhal v. State of West Bengal [(M.A.T. No. 53 of 2025)]* holding that notices/orders via GST portal "additional notices and orders" tab is improper service as not easily accessible unlike normal tab and is not proper communication u/s 73(1) WBGST Act and CGST Rules.

4.AUROGLOBAL COMTRADE PVT. LTD. VS JOINT COMMISSIONER GOODS AND SERVICE TAX AND CENTRAL EXCISE BHUBANESWAR COMMISSIONERATE [W.P.(C) NO. 35050 OF 2025]

THE ORISSA HIGH COURT HELD THAT ONCE A REFUND IS UPHELD BY THE APPELLATE AUTHORITY, THE GST DEPARTMENT CANNOT REOPEN OR RECOVER IT BY ISSUING FRESH PROCEEDINGS UNDER SECTION 73.

The Hon'ble Orissa High Court, upholding the sanctity of Judicial Discipline and Issue of Estoppel. The Court quashed a Demand-cum-Show Cause Notice issued under Section 73, holding that a subordinate officer cannot initiate fresh adjudication on the self-same issues already decided in favor of the taxpayer by the Appellate Authority in an appeal filed under section 107(2) of the CGST Act. The Court clarified that an administrative "Review Order" of the commissioner loses its operative force once the statutory appeal is disposed of on merits. The judgment emphasizes that attempting to circumvent a binding appellate order through fresh Section 73 proceedings violates principles of natural justice and Res Judicata.

**5.VSM IMPEX (P.) LTD. V. PRINCIPAL COMMISSIONER CGST DELHI NORTH COMMISSIONERATE [W.P. (C) NO. 18533 OF 2025]
WHETHER AN APPEAL CAN BE REJECTED ON THE GROUND OF NON-PAYMENT OF PRE-DEPOSIT?**

Held ; No

In view of the peculiar circumstances the court allowed the writ petition and permitted the appeal to be admitted if deposit made within the specified date.

KUMAR JEE BHAT



ADV. SUSHIL VERMA

MY TAKE – TIGER GLOBAL JUDGMENT

The Supreme Court allowed the revenue appeals in the above case and held that the transactions that Tiger Global professed to arrange to avoid tax were illegal transactions, sham transactions and further went on to observe that these transactions were " Impermissible avoidance arrangements". Admittedly it sent shock waves to foreign institutions.

Off shore investment structure drawn on various treaties, the judgment made a fundamental tax treatment of offshore investment structure and India's firm stance against "treaty shopping" to avoid tax. The Court clarified that foreign investors who invest in India should not rely solely on Tax Residency Certificates to avail or secure or enjoy tax benefits. The Court opined that the foreign investors, in order to enjoy the tax benefits will have to further prove and demonstrate genuine commercial substance to claim treaty benefits.

The tax payer Tiger Global was a Mauritius based companies with required GBL-1 Licenses and Tax Residency Certificates from Mauritius Revenue Authority. Operating out of Mauritius, with local boards and banking arrangements, **they held shares in flip kart Singapore**. As part of Walmart's acquisition of Flip kart in 2018, these entities sold their flip kart Singapore holdings to a Luxembourg buyer, generating significant capital gains.

The taxpayers had engaged an US-based entity Tiger Global Management LLC ("**TGM LLC**") to provide investment support services without conferring contractual authority.

Upon review of Section 197 of the Income-tax Act, 1961 ("**IT Act**"), Indian tax authorities rejected the applications for lower withholding certificates by denying Double Taxation Avoidance Agreement ("**DTAA**") benefits and issued withholding certificates specifying the withholding tax rates.

The taxpayers approached the Authority for Advance Rulings (“**AAR**”) for clarification on whether the capital gains arising from the sale were taxable in India under the IT Act, **read with the India-Mauritius DTAA**. The AAR rejected the applications as not maintainable under the IT Act, holding that the arrangement was *prima facie* designed for tax avoidance, highlighting that the “head and brain” of the entities were located outside Mauritius. They looked behind the transactions to winnow the truth from the falsehood to demolish DTAA agreement.

However, the Delhi High Court overturned the AAR’s order, granted treaty benefits, and ruled that capital gains are not taxable in India.

The SC upheld the tax authority’s appeals and held the impugned transactions to be impermissible tax-avoidance arrangements covered by GAAR and agreed that the AAR had rightly rejected the applications under the *prima facie* bar in Section 245R of the IT Act.

Foreign investors will now face heightened scrutiny as tax authorities can look beyond TRCs to assess effective management, control, and genuine commercial substance. While the ruling was delivered in the context of capital gains article under the India-Mauritius DTAA, its footprint may extend to other tax treaties and beneficial provisions, especially considering the SC’s observation on limited evidentiary value of a TRC.

Let’s wait and watch – Central Government has assured the foreign investors that no notices would be sent to others based on this Judgment – whether they would hold out this promise is a question to be tested.

SV



ADV. SUSHIL VERMA

MY TAKE – Supreme Court condones delay applying limitation Act

Supreme Court condones delay applying limitation act – section 5 read with section 29(2) of the limitation act – in exactly a similar provision like section 107(4) of CGST Act – delay cannot be condoned for a period more than specified. The court held there is no specific exclusion of applicability of limitation act. Notwithstanding there are contrary judgments of the apex court and of various high courts, this judgment must be taken advantage of by all of us.

Sv

The supreme court of india has held that **courts may condone delays in filing appeals under section 74 of the 2013 land acquisition act.** This ruling reinforces the principle that procedural timelines should not defeat substantive rights, particularly in disputes involving compensation and rehabilitation of landowners. The court clarified that appellate authorities can excuse delays when litigants show sufficient cause, and section 74 does not expressly exclude the application of the limitation act. Therefore, courts may invoke section 5 of the limitation act to condone delay in appropriate cases. The judgment emphasizes that courts cannot deny litigants an opportunity to pursue appellate remedies on technical grounds alone.

Section 74 governs appeals to the high court against land acquisition awards. It provides:

- 60 days to file an appeal from the date of the award.
- A further extension of 60 days if sufficient cause is shown.
- Thus, a maximum statutory window of 120 days.

Certain high courts had interpreted this framework strictly, holding that once the 120-day period expired, the appeal became non-maintainable.

Section 5 of the limitation act, 1963

Section 5 empowers courts to condone delay in filing appeals or applications (other than under order xxi cpc) where "sufficient cause" is demonstrated.

Section 29(2) of the limitation act

This provision is crucial where special or local laws prescribe their own limitation periods. It states that sections 4 to 24 of the limitation act including section 5 continue to apply unless expressly excluded by the special statute.

A bench comprising Justices M.M. Sundresh and S.C.Sharma answered the question in the affirmative, emphasizing the doctrine of express exclusion under section 29(2) of the limitation act.

The court categorically observed:

"Section 74 of the 2013 act does not bar the application of section 5 of the 1963 act."

It further clarified that:

"Mere incorporation of a specific period of limitation under the special or local law does not amount to express exclusion of the 1963 act. Rather, it must indicate that sections 4 to 24 of the 1963 act are excluded. As a matter of rule, the said words must be present in the special or local law. Otherwise, it would amount to nullifying section 29(2) of the 1963 act."

Thus, the absence of an explicit bar meant that the limitation act continues to operate alongside the 2013 act.

The court also relied on section 103 of 2013 act, which provides that the 2013 act is in addition to and not in derogation of other laws. This supported the continued applicability of beneficial provisions like condonation of delay.

The bench emphasized:

"We hold that the compliance of section 29(2) of the 1963 act is mandatory, with the exception arising only by way of an express exclusion. Therefore, in the absence of the same, sections 4 to 24 of the said act can be read into such special or local law. This, we say

so, notwithstanding the principle governing harmonious construction as section 29(2) is a very unique provision which seeks to be taken note of in the interpretation of other statutes.”

Further, underscoring the importance of adjudication on merits, the court stated:

“Thus, we hold that the 1963 act applies to the 2013 act. Any interpretation to the contrary would result in a situation as if both section 29(2) of the 1963 act and section 103 of the 2013 act have vanished from the respective statutes, which is wholly impermissible in law. We must also remain conscious that any interpretation having the impact of destroying a right in seeking an adjudication on merits, should be eschewed unless it appears so on the very face of it. Even when two interpretations are possible, the one that facilitates the filing of an appeal must be approved.”

The reasoning may influence interpretation of limitation clauses in other special laws, particularly where exclusion language is absent.

The deputy commissioner and special land acquisition officer versus m/s s.v. global mill limited (with connected appeals)

SV



CA Renu Sharma

**Notifications issued by CBIC from 01.01.2026 to 31.01.2026
Summarised by CA Renu Sharma**

Central Tax

<i>Date</i>	<i>Notification no</i>	<i>Matter</i>
	<i>NIL</i>	

*No Notification issued
Central Tax (Rate)*

<i>Date</i>	<i>Notification no</i>	<i>Matter</i>
	<i>NIL</i>	

*No Notification issued
Integrated Tax*

<i>Date</i>	<i>Notification no</i>	<i>Matter</i>
	<i>NIL</i>	

*No Notification issued
Integrated Tax (Rate)*

<i>Date</i>	<i>Notification no</i>	<i>Matter</i>

*No Notification issued
Union Territory Tax*

<i>Date</i>	<i>Notification No.</i>	<i>Matter</i>

*No Notification issued
Union Territory Tax (Rate)*

<i>Date</i>	<i>Notification No.</i>	<i>Matter</i>

*No Notification issued
Compensation Cess*

<i>Date</i>	<i>Notification No.</i>	<i>Matter</i>

*No Notification issued
Compensation Cess (Rate)*

<i>Date</i>	<i>Notification No.</i>	<i>Matter</i>

No Notification issued

Corrigendum

<i>Date</i>	<i>Corrigendum</i>	<i>Matter</i>

No Notification issued

News, Updates and Advisories Issued by GSTN from 01.01.2026 to 31.01.2026

<i>Serial no.</i>	<i>Date</i>	<i>Advisory</i>
1	01.01.2026	<i>Gross and Net GST revenue collections for the month of Dec, 2025</i>
2	01.01.2026	<i>Advisory on Filing Opt-In Declaration for Specified Premises, 2025</i>
3	23.01.2026	<i>Advisory on RSP-Based Valuation of Notified Tobacco Goods under GST</i>
4	30.01.2026	<i>Advisory on Interest Collection and Related Enhancements in GSTR-3B</i>

Circulars from 01.01.2026 to 31.01.2026

<i>Date</i>	<i>Circular no.</i>	<i>Matter</i>
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Circular issued

Instruction from 01.01.2026 to

31.01.2026

<i>Date</i>	<i>Instruction No.</i>	<i>Matter</i>
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No Instruction issued

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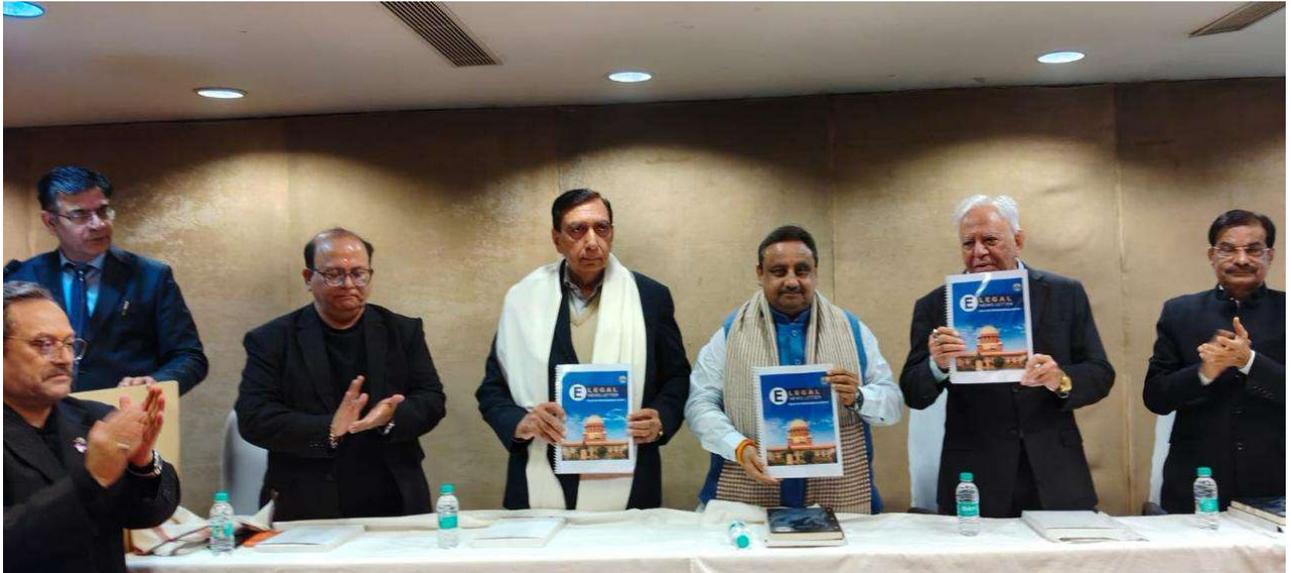
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CAKE CUTTING IN THE HONOUR OF OUR PATRON IN CHIEF OF THE GROUP



MEMBERS OF THE TRADE FATHERTY RELEASING OUR E-NEWSLETTER



SENIOR MEMBER H.C. BHATIA JI HONOURED BY THE DGST GROUP



TRAINING SESSION AT SV SIR OFFICE



HOUSE FULL SESSION

