

2008-09 whereby a legal ground challenging the validity of assessment order as barred by limitation was raised; Revenue objected to assessee's raising the additional ground since this fact was not raised before the AO or the DRP; ITAT finds that the additional ground of appeal raised by the Assessee was a purely legal issue and did not require any fresh investigation of facts and thus admitted it;

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LD/70/130 [ITAT Surat: ITA No. 1837/Ahd/2016] Bajarang Developers Vs. The Asst. Commissioner of Income Tax; 11/01/2021

ITAT sustains addition in re-assessment by noting that that preparation of books of accounts by the assessee to be an afterthought since prepared pursuant to survey on one of its partners who admitted to assessee earning profits; In a survey carried out on a partner of the Firm, he admitted to the firm having earned a profits for AYs 2010-11 and 2011-12 whereas Revenue found that no return was filed till the date of survey and initiated reassessment proceedings in response to which Assessee submitted return of income declaring income of Rs.10.52 Lakh whereas the partner admitted to Assessee having earned a profit of Rs.16.68 Lakh.



GST

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LD/70/131 [2022-TIOL-325-HC-MAD-GST] M/s Ganges International Pvt Ltd vs UOI and Ors; 22/02/2022

The Court invoked "Doctrine of Necessity" to allow the applicant to file refund claim u/s 142(3) of the CGST Act in respect of service tax paid under reverse charge basis and differential CVD/SAD paid on imported inputs that could not be transited as an input tax credit under TRAN-1 u/s 140(1) and directed the department to consider such claims for the purpose of permitting the petitioners to carry forward the accrued credit to the electronic credit ledger of the GST regime.

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LD/70/132 [2022-TIOL-303-HC-AHM-GST] M/S Bodal Chemicals Ltd vs UOI; 11/02/2022

When the ISD credit in respect of which the assessee filed TRAN-1 failed to appear in GSTR-6 return due to glitches in GST portal and hence the assessee could not distribute the same to its units, the court directed the department to permit the assessee to file the GSTR-6 return manually taking such credit and also to permit him to distribute such credit to its units

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LD/70/133 [2022-TIOL-288-HC-JHARKHAND-GST] R K Transport Pvt Ltd vs UOI; 16/02/2022

When the department issued a letter to the assessee demanding interest on the alleged ground of delay in filing of return in Form GSTR-3B and the assessee, in turn, raised objection to the said calculation of interest, the said demand letter was quashed with liberty for the department to initiate appropriate adjudication proceedings and determine the liability of interest under the relevant applicable provisions Section 73 or 74 of the CGST Act.

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LD/70/134 [2022-TIOL-228-HC-MUM-GST] M/S Globus Petroadditions Pvt Ltd vs UOI; 01/02/2022

When Commissioner (Appeals) allows the Petitioner's Appeal directing the refund officer to grant the refund, it is not open for the refund officer to disregard the said directions of his superior while deciding the refund applications filed by the assessee in pursuance of the said order of Commissioner (Appeals) for any reason including on the ground that the said order has been internally reviewed by the Commissioner and he has been directed to file an appeal against the said order before GST Tribunal.