

THE MONTHLY MAGAZINE FROM CASC

GST UPDATES

GST %

DIRECT TAXES

RECENT JUDGEMENTS



EXCEL TIPS

VOLUME-4

ISSUE-12

DECEMBER 2025



CASC BULLETIN

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11.2025 (Thursday)	Law relating to Digital Personal Data Protection Act	Vaitheesaran
27.2025 (Saturday)	CASC 50th Annual Day Celebrations	Details will be circulated

Shri G. Narasimhan CA Study Circle Meeting will be held on 11.12.2025 at 10:00 pm

at 10 pm will be held

CASC Annual Members are requested to renew their subscription for 2025 - 2026

EDITORIAL

Dear Professional Colleagues,

Use of AI tools for GST Annual Compliance - Imperative

This month marks an important phase for our fraternity, as many of us will be busy filing the GST Annual Returns – GSTR-9 and GSTR-9C – for our clients and business entities. As we all know, these returns involve extensive reconciliation, detailed disclosures, and a deep understanding of the data flow across the year. Manual reconciliation between GST portal data and the accounting records continues to be a major challenge. It consumes tremendous time and increases the risk of inaccuracies, especially when we deal with high volumes of transactions. In the digital age, compliance expectations have changed. Today, both accuracy and speed are non-negotiable. This means we must move beyond manual processes and embrace technology – AI tools, automation software, data extractors, PDF converters, and BI-based reconciliation systems. By adopting these solutions, we are not just reducing effort – we are transforming ourselves into professionals who offer innovative, technology-driven services. This evolution is essential for firms of all sizes to remain competitive and deliver superior compliance outcomes.

Revamped Code of Ethics 2025

The Institute of Chartered Accountants of India (ICAI) has released an exposure draft of the revamped Code of Ethics 2025 (13th Edition), bringing important updates across Volumes I, II, and III. The updated framework aligns closely with the International Ethics Standards Board for Accountants (IESBA) 2024 Code, reinforcing India's commitment to global ethical and professional standards and emphasizing independence, objectivity, and public interest. It has addressed challenges faced by firms in multidisciplinary practices, network affiliations, and digital assurance services. It intends to simplify interpretation for members and firms and consolidates prior circulars, opinions, and disciplinary precedents into a coherent, modernized structure, improving accessibility and implementation. The **Code of Ethics 2025** will come into effect from **April 1, 2026**, with a transitional period for adaptation and training. ICAI also plans to release e-learning modules and explanatory guides to help members and firms implement the new standards effectively.

Joint Program on Peer Review

With the **Peer Review Mechanism** of ICAI is no longer limited to audits of listed entities, banks, and insurance companies, CASC

along with SOA and ACA has conducted a joint program for our members on 22nd November 2025 at Hotel Palmgrove on **Peer Review Application Process leading to Peer Review Certification**. The joint program was indeed a great success with around 80 professionals across Chennai. Eminent Speakers **CA R.S.Balaji** and **CA.S.Ramesh** addressed the gathering with practical insights in the process. The quality of interaction and the practical suggestions given by the learned speakers were well received by the delegates.

New labour Laws

The Government of India has notified and brought into force the four Labour Codes, replacing 29 old labour laws, biggest reforms on labour laws since Independence. The objective is to make the laws simple, uniform, worker-friendly, and business-friendly. **Code on Wages, 2019**, deals with salary, minimum wages, definition of wages and payment rules. **Industrial Relations Code, 2020** deals with trade unions, hiring/firing rules, dispute resolution and industrial peace. **Code on Social Security, 2020**, deals with PF, ESI, maternity benefits, gratuity and worker's welfare schemes. **Occupational Safety, Health & Working Conditions (OSH) Code,**

2020, deals with worker safety, health checks, working hours, women's safety, migrant labour. As a professional, there is an immense scope and opportunity to assist our clients in implementing the new labour regulations. Even otherwise, it is imperative for us, to get updated about new labour regulations to effectively discharge our audit, internal control and attest functions. Implementation of new labour laws regulations would also have impact in tax legislations related to allowance of wages, welfare expenditure as deduction in the upcoming budget proposals.

26th Annual Residential Conference - Update

This year our **26th Annual Residential Conference** will be held at **"THE PARK HOTEL"** in **Visakhapatnam** from **8th January 2026 to 11th January 2026**. As usual this year also, there is an overwhelming response from our members with 130 registrations including family members. This year theme of our Conference is **"VIVADHA @ VISHAKA"**. Our Conference members are making necessary arrangements for the program. Both Speakers and Topics for the Program have been finalised and case studies for group members would be circulated to our members in advance. Members

will be receiving more updates about the program shortly. We have circulated the advertisement brochures for the program and also annexed in this bulletin and we request our members to support us to bring more sponsors for the program.

Life Member's KYM Updation Drive

Dear Life Members, we have been communicating to you by sending mails and messages with the data available with us, which are obtained at the time of admission which is very old. Many of us would have either changed their mobile numbers, address and email ID for various reasons. Hence, it is imperative for CASC to reach out to our members and get their KYM updated for ensure that we stay connected with our members and also they our communications are reaching them properly. As a part of this initiative, we have circulated the google form to update their details by email and message. For easy reference, we have appended the link to update their records. We request your earnest co-operation and compliance for us to serve you better.

<https://docs.google.com/forms/d/e/1FAIpQLSeVovxLTWslu-XwETT3qxnYUCLXOfZgDrx8QZzTUr2lvcNFiQ/viewform?usp=header>

Appeal

We, at Chartered Accountants Study Circle, request members to contribute articles for the bulletin and you may contact the editorial board regarding the same. We have been regularly conducting technical programmes every month. Members are requested to attend the programmes conducted by CASC and are also requested to send their suggestions and / or value additions to the services provided by CASC including this Bulletin. The same can be sent as hard copy to the office of the CASC or emailed to admin@casconline.org or to any of the members of the Management Committee of the CASC. Any member interested in using the CASC platform for addressing our members on technical topics may kindly feel free to contact us by way of email at admin@casconline.org.

For and on behalf of the Editorial Board

Balaji V

Balaji V



MEMORABLE MAN - LIVING IN OUR HEARTS



!!Let's Smile and Serve!!
Meditate and celebrate
CA J. MURALI

The Sun rises and celebrates
The Sky embraces and celebrates
Winds blow and celebrate
Rivers flow and celebrate
Birds sing and celebrate
Peacocks dance and celebrate
Trees flower and celebrate
Buds blossom and celebrate

Remembering a Life of Service and Joy

If you are a Chartered Accountant from Chennai and if you have been active in the professional circuit, there is every chance that **CA J. Murali** would have definitely touched your life. And, all of it would be pleasant and make you recall his thunderous laughter & humorous jokes.

He was a thoroughbred first generation professional who came from a family of bankers and Tax officials. He had put on nearly 4 decades of experience in Indirect Taxes breathing VAT and GST, day in and day out.

He had been a great source of moral support and strength to very many professional brethren throughout the southern states, especially Tamilnadu, both on professional and personal matters. He was very well known in the professional circuits wherein he was considered an authority on Indirect Taxes and addressed very many seminars.

“Next to impossible is possible” – CA J. Murali’s Motto - Has faced every challenge head-on and lived each day rooted in the values & principles passed down from his parents.

An active member of the CASC, he had been instrumental in mobilizing registration of delegates for various conferences in station and out-station and also for the regional conference conducted by SIRC of ICAI which had record breaking enrolment of **4,740** in **2008**.

He was simple, easy-going and fun to be with, relating to everybody who met him. He was a beloved husband, a doting father, a loving sibling, and most of all a true & loving friend who touched every life with laughter, warmth & grace.

Endowment Fund in Memory of CA. J. Murali - A Tribute

“Friends of CA J. Murali” numbering around 60, across the CA fraternity have unanimously decided to create an endowment in

his name for ensuring the “*Value of Life*” is celebrated every year on *His* birthday which falls on **28th March**. In this endeavour, His family members and few of his classmates have also joined.

The proposal is to invite persons of eminence in field of Humour, Living Life, promoting harmony and social well-being and to serve as an opportunity for organising a meeting point for all like-minded friends and family members of **CA.J.Murali**.


And knowing his proximity and closeness to CASC, we requested the Management Committee members of CASC to check their willingness to create an endowment fund of this nature, and we are glad to say that the thought was heartily welcomed and now we have created a “**Murali J Memorial Endowment Fund**” of **INR 7.50 lacs** which has been placed as Fixed Deposit with the Bank. The annual yield from this fund will be utilized to:

- ❖ Mitigate the expenses of the annual meeting.
- ❖ Aid for education of couple of CA Students.
- ❖ Distribute Prizes for Highest scorer in Indirect Tax Papers in CA exams each year.

Invitation to Contribute

This initiative was done by a small group of his friends, all of a sudden to Honour "*The Noble Soul*" for his invaluable contribution and service to CASC. As he is an integral part of CASC being a larger family, it would be fit and proper to invite all those friends and professionals who wish to exhibit their love and closeness to **CA.J. Murali** by contributing to this Endowment Fund in His memory and be a part of this noble initiative.

Dear friends, we now solicit and welcome you to contribute generously to this well intentioned Endowment Fund Account by directly remitting to the CASC's bank account with specific directions to form part of the endowment and dropping in a message to us about your contribution. The bank account detail of CASC is given below:

<p>The Chartered Accountants Study Circle Savings Bank Account No. 0930101004830 Canara Bank, Gopalapuram Branch, Chennai IFSC - CNRB000930 UPI ID : 0930101004830@cnrb</p>	 <p>UPI ID: 0930101004830@cnrb</p>
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UPI ID: 0930101004830@cnrb

"When your heart is pure and filled with good intentions, you don't have to prove it to anyone. Your actions will do that."

- CA. R. SUNDARARAJAN & CA. P. RAMASAMY

GLIMPSES FROM SHRI.G.NARAYANASWAMY CA STUDY CIRCLE MEETING HELD ON 13.11.2025

SPEAKER : CA JUGAL DUGHAR

TOPIC - GSTR-9 & 9C LATEST DEVELOPMENTS



GLIMPSES FROM SHRI.G.NARAYANASWAMY CA STUDY CIRCLE MEETING HELD ON 20.11.2025

SPEAKER : CS.NIKITA LALWANI

TOPIC - COMPLIANCES UNDER COMPANIES ACT - LATEST DEVELOPMENTS



**GLIMPSES FROM THE JOINT MEETING FOR MEMBERS - ONE DAY PROGRAM
ON PEER REVIEW HELD ON 22.11.2025 @ HOTEL PALM GROVE**



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ANNOUNCEMENTS

1. The copies of the material used by the speakers and provided to CASC for distribution, for the regular meetings held twice in a month is available on the website and is freely downloadable.
2. Earlier issues of the bulletin are also available on the website in the "News" column.

The soft copy of this bulletin will be hosted on the website shortly.

READER'S ATTENTION

You may please send your Feedback / Contributions / Queries on Direct Taxes, Indirect Taxes, Company Law, FEMA, Accounting and Auditing Standards, Allied Laws or any other subject of professional interest to admin@casconline.org

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For updates on monthly meetings and professional news.

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"The Chartered Accountants Study Circle" payable at Chennai.
Kindly contact admin@casconline.org for the Clarifications and or queries.

RECENT JUDGEMENTS IN VAT / CST / GST

Application filed for rectification: The petitioner is said to have suffered adverse orders in the hands of the first respondent vide order dated 28.06.2024. The petitioner has filed an application for rectification of the aforesaid order before the first respondent u/s 84 of the



CA. V.V. SAMPATHKUMAR

Tamil Nadu Value Added Tax Act, 2006 on 22.08.2025. Although the learned counsel for the respondent would submit that there is no scope for directing the 1st respondent to dispose of the aforesaid application filed u/s 84 of the Tamil Nadu Value Added Tax Act, 2006, this Court was of the view that there can be no impediment to direct the first respondent to pass orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (4) months. **M/s. R.R Agencies Vs 1. The Assistant Commissioner ST Chengalpattu Assessment circle, 2. The Assistant Commissioner ST Arumbakkam Assessment Circle Chennai 600 106 WP No. 36289 of 2025 DATED: 26-09-2025**

Delay involved in filing appeal: Due to the pendency of the rectification application, there was a delay in filing the appeal. Since the said delay is beyond the condonable period, the appeal was

rejected by the respondent, vide impugned rejection order dated 22.07.2025, on the aspect of limitation. The reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine and stating so, this Court condoned the delay, in filing the appeal against the impugned assessment order, on terms. **M/s.Avon Solutions and Logistics Private Limited Vs The Deputy Commissioner (ST) GST Appeals, Greams Road, Chennai 6 W.P.No.33891 of 2025 Dated : 04.09.2025**

Order passed arbitrarily: It is clear that the impugned order dated 14.08.2025 has been passed arbitrarily without any reasons and the only reason given in the impugned order dated 14.08.2025 is “The proper officer have considered the reply filed by the tax payer and already order passed as per the provision of TNGST Act 2017. Hence is rejected.” Thus, there is a manifest violation of Principles of Natural Justice. Therefore, the Court quashed the 2nd mentioned impugned order dated 14.08.2025 and the case is remitted back to the Respondent to pass a fresh order on merits and this exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order. **Velliyangiri Kamalak Kannan Vs. The State Tax Officer, Dharapuram Assessment Circle, W.P.No.37129 of 2025 DATED : 26.09.2025**

Opportunity of being heard. The Impugned order, dated 30.08.2024 has preceded a notice in DRC 01 under Section 73 of the TNGST Act, 2017, which was also dated 30.08.2024. Although the notice states that an opportunity of being heard shall be extended to the petitioner on working hours of the office of the respondent, the order has been passed on the same date. Thus, there is a violation of principles of natural justice, although the petitioner had an opportunity to file statutory appeal. The fact remains that there is a violation of principles of natural justice, latches cannot be operated against the petitioner. Hence, the impugned order is set aside and the case is remitted back to the respondent to pass orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months from the date of receipt of a copy of this order. **M/s. R.C Ravichandran Contractor Vs The Assistant Commissioner (ST), Pudukkottai-I Assessment Circle, W.P.(MD) No.15539 of 2025 DATED: 10.06.2025**

Natural Justice Violation: It is the case of the Petitioner that while passing the impugned Order dated 23.01.2025, 1st mentioned reply of the Petitioner dated 17.01.2025 has not been considered by the Respondent and hence there is a violation of Principles of Natural Justice and also there is no case made out for invocation of extended

period of limitation under Section 74 of the respective GST enactments. It is further submitted that if the Department wanted to confirm the demand u/s 73, the Petitioner should have been put to notice. Ld Additional Government Pleader for the Respondent submits that the impugned Order dated 23.01.2025 does not merit any interference as it is well-reasoned order and was passed after considering the reply dated 23.01.2025 of the Petitioner. This Court remitted the case back to the Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order. **Tvl.Selvam Textiles Vs. The State Tax Officer, Thiruchengode Town Circle, W.P.No.31216 of 2025 DATED : 26.09.2025**

No response to SCN: A reading of the impugned Assessment Order indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC-01 and therefore, the demand has been confirmed against the Petitioner. Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed. Having considered the submissions made by the Ld counsel for the Petitioner and the Ld Government

Advocate for the Respondent and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned Assessment Order and remitting the case back to the Respondent to pass a fresh order de novo subject to terms. **M/s JST Automations Robotic Vs The Deputy State Tax Officer, Guindy Assessment circle, Nandanam, Chennai-35. WP No. 36094 of 2025 DATED: 26-09-2025**

Opportunity of hearing: The Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and has thus, suffered the impugned Assessment Order dated 20.08.2024. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. The same was ordered in this matter too by this Court as there was no reason to take a different stand in this case. **Tvl. P.C.Tyres Vs. 1. The Deputy Tax Officer - 2, Aminjikarai Assessment Circle, W.P.No.37156 of 2025 DATED: 26.09.2025**

GST - One order for multiple assessment years: The impugned notice came to be issued for more than one financial year, i.e., for the period from April 2018 to March 2024, which is impermissible in law and hence, the same is liable to be quashed following the order of this Court dated 21.07.2025 passed in W.P.Nos.29716 of 2024, etc., batch. **M/s.KAL Media Services Pvt Ltd Chennai Vs. 1. The Joint Commissioner of Central Taxes, Audit Ii Commissionerate, Chennai-35. 2. Additional Commissioner of GST and Central Excise, Chennai-35 W.P.No.33124 of 2025 Dated: 04.09.2025**

SCN / ORDER - Mode of service: The Court observed that when there is no response from the tax payer to the notice sent through a particular mode, the Officer who is issuing notices should strictly explore the possibilities of sending notices through some other mode as prescribed in Section 169(1) of the Act, preferably by way of RPAD, which would ultimately achieve the object of the GST Act. Therefore, this Court found that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner. The learned counsel for the petitioner submitted that the petitioner

is willing to pay 25% of the disputed tax amount to the respondent in each case. In such view of the matter, this Court set aside the impugned orders and issued directions. **Rajesh Padmanaban Vs. 1. The Commercial Tax Officer (ST), Madipakkam Assessment Circle, Chennai-28 2. The Deputy Commissioner (ST) (FAC), Tambaram Zone Commercial Tax Department, Chennai-6 The Bank Manager, Karur Vysya Bank Limited, Velachery Branch No 12, Chennai 42 W.P.Nos.33552 & 33554 of 2025 Dated: 04.09.2025**

(The Author is a Chennai based Chartered Accountant in Practice. He can be reached at vosampat@yahoo.com)

CASE LAWS - GST

1. GST - ITC/ TAX NOT INVOLVING FRAUD - SINGLE NOTICE TO BE ISSUED FOR EACH FY.



CA.V.VIJAYANAND

In R.A. And Co v. ACCT, Chennai 2025
(101) GSTL 21/(2025) 33 Centax 14

(Mad.), the respondent had issued a single show cause notice and thereafter, passed a single assessment order for 6 financial years, viz., 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23. On a writ petition, the high court observed as under:

1. A reading of the section 73/74 shows that the respondents shall serve notice on the person chargeable with tax, which has not been paid, etc., requiring him to show cause as to why he should not pay the amount specified in the notice, along with the interest and penalty, for various situations mentioned therein.
2. Sections 73(1)/74(1) deals with the aspect of issuance of show cause notice in any particular situation, whereas, in Section 73(2)/74(2), it has been stated that the proper officer shall issue notice under Sub-Section (1) atleast three/six months prior to the time limit fixed under Sections 73(10)/74(10) for issuance

of order and the time limit for passing assessment order is up to three/five years from the last date for filing the annual return of the relevant financial year.

3. Furthermore, if a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid, short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1) on the person chargeable with tax, which means a statement is required to be served to the subsequent tax periods and the issuance of such statement shall deemed to be a notice under Section 73(1)/74(1).
4. Thus, it is clear that at first instance, the notice shall be issued, under Section 73(1)/74(1), for a tax period, based on filing of either monthly return or annual return. If the notice was issued based on annual return, it could be for any tax period within the relevant financial year but at any cost, it should not be beyond the said relevant financial year. When the Act mandates for issuance of notice in a particular manner, the notice has to be issued accordingly and, therefore, there is a clear bar for “bunching of show cause notice”, i.e., issuance of single show cause notice for more than one financial year.

-
5. Section 73(10)/74(10) specifically provides the time limit of 3 years/5 years from the last date for filing the annual returns for the financial year to which the tax dues relates to. Thus, the provision considered each and every financial year as separate unit, due to which, the limitation has been fixed for each and every financial year separately.
 6. When such being the case, clubbing more than one financial year, for the purpose of issuance of show cause notice, would not be considered as in accordance with the provisions of Section 73/74.
 7. Therefore, the limitation period of 3 years/5 years would be separately applicable for every financial year, thus, the limitation period would vary from one financial year to other. It is not that the limitation would be carried over or continuing in nature, so as to, club the financial years together.
 8. In *State of Jammu and Kashmir v. Caltex (India) Ltd.* AIR 1966 SC 1350, it was held that “where an assessment encompasses different assessment years, each assessment year could be easily split up and dissected and the items can be separated and taxed for different periods”.

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9. Section 73(3)/74(3) refers to issuance of “statement”, for subsequent “tax periods”, containing the details of tax liabilities pertaining to the respective tax periods. If a notice, under Section 73(1)/74(1) is issued for any particular tax period, a statement shall be issued, for the subsequent months and the said statements shall be deemed to be a notice issued under Section 73(1)/74(1).
 10. A conjoint reading of Section 73(1)(3)&(4)/74(1)(3)&(4) makes it clear that “any period” is nothing but the “tax period”. Thus, based on the “tax period”, the show cause notice, under Section 73/74 of GST Act, can be issued by the Department.
 11. A reading of Section 2(106) would show that “tax period” means the period, for which, the return is required to be furnished. Therefore, based on the filing of returns, the tax period will be determined.
 12. In GST Law, an assessee is required to file monthly return as well as annual return. Therefore, based on the monthly return, notice, under Section 73/74, can be issued, for any particular month. Likewise, based on the annual returns, notice, under Section 73/74, can be issued for the entire financial year or otherwise, as decided by the department, but not more than the relevant financial year.

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13. An Assesse is required to file monthly return as well as annual return and issuance of show cause notice should be strictly based on the tax periods, which is determined based on filing of returns. Therefore, it is clear that the show cause notice can be issued either based on the monthly return or based on the annual return for the entire financial year or part thereof as decided by the Department. If any return is filed for more than one financial year, then, based on the said returns, single show cause notice can be issued.
14. However, under the GST Law, there is no requirement for filing any returns other than monthly and yearly returns. Hence, no show cause notice could be issued for more than one financial year.
15. There is no doubt that in terms of GST Law, “any period”, for the purpose of issuance of show cause notice, includes, “monthly tax period” or “yearly tax period” and the GST Act will not permit for issuance of show cause notice beyond such period, i.e., no show cause notice can be issued for the period of more than one financial year.

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16. On a conjoint reading of the word “tax period”, as defined in Section 2(106), along with the provisions of Section 73(1),(2),(3),(4),(10)/74(1),(2),(3),(4),(10), makes it very clear that there is a specific bar in terms of the Section 73/74 for “bunching of show cause notice”, i.e., no show cause notice can be issued for more than one financial year.
 17. The Government may introduce any Scheme, by way of notification, to waive, in part or full, any penalty. In such case, if a show cause notice was issued, prior to the date of such notification, by clubbing more than one financial year, the petitioners will be forced to pay the tax amount for all the financial years included in the said notice for availing the aforesaid Scheme introduced by the Central Government. Hence, it will create a great hardships to the petitioners.
 18. A similar hardship will be faced by the petitioners, when they intend to file an application for compounding the offences under Section 138 for any particular or couple of years.
 19. Further, though the petitioners have very good case to contest for any particular tax period, they will not be able to do so since the notice was issued and accordingly, orders were passed by the respondent by clubbing more than one financial year.

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20. Hence, the rights of the petitioners, to file an appeal against the assessment order, will get prejudicially affected.
 21. That apart, when a notice was issued and order was passed under Section 74 by clubbing more than one financial year, where the case was made out for any particular tax period and there is a scope to set aside the said order for remaining tax period, the petitioners' right to contest the matter pertaining to any particular tax period u/s 73 will get affected since the Department will look into the said matter from the perspective of commission of offence u/s 74 of the GST Act for all the years mentioned in the notice when it was intact committed only particular financial year.
 22. In view of the above, it is clear that issuance of composite show cause notice covering multiple financial years making composite demand for multiple years without separate adjudication per year frustrate the limitation scheme and prevents the petitioner from giving year-specific rebuttals, which results in jurisdictional overreach, i.e., the proper officer acts without authority of law, rendering the order void ab initio. Further, the impugned order is passed in contravention of clear statutory safeguards under Section 74(10) and Section 136.

Hence, the Court passed the following orders:

- (i) The GST Act permits only for issuance of show cause notice based on the tax period. Therefore, if the annual return is filed, the entire year would be considered as a tax period and accordingly, the show cause notice shall be issued based on the said annual returns.
- (ii) If show cause notice is issued before the filing of annual returns, the same can be issued based on the filing of monthly returns;
- (iii) If show cause notice is issued after the filing of annual returns or after the commencement of limitation, the said notice shall be issued based on the annual returns with regard to the relevant financial year.
- (iv) No show cause notice can be clubbed and issued for more than one financial year since the same is impermissible in law.
- (v) In this case, without any jurisdiction, the impugned order came to be passed for more than one financial year, which is impermissible in law and hence, the same is liable to be quashed. Accordingly, the impugned order stands quashed based on the aspect of clubbing of impugned assessment order for more than one financial year.

2. GST - REJECTION OF REFUND BEYOND THE STIPULATED STATUTORY PERIOD OF 60 DAYS - NOT SUSTAINABLE

In *Suraj Mangar v. ACST*, West Bengal 2025 (101) GSTL 208/ (2025) 33 Centax 70 (Cal.), an application for claiming refund was filed, the timelines of which are as under:-

Dates	Events
December 24, 2021	Application for refund filed.
January 10, 2022	Acknowledgment issued under Rule 90(2) of the West Bengal Goods and Services Tax Rules, 2017 (for short, – the Rules").
February 8, 2022	Show Cause Notice issued under Rule 92(3).
February 23, 2023	Date of reply fixed as per Show Cause Notice dated February 8, 2022.
February 24, 2023	Date of order denying the claim for refund

On a writ petition challenging the belated rejection of the refund claim (beyond 60 days from the date of filing), the Single Member Bench rejected the same holding that the period of 60 days would commence only from the time of satisfaction of the fulfilment of conditions for refund. On a further appeal, the Division Bench of the High Court observed as under:

1. Section 54 (1) contemplates an application by any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him before the expiry of two

years before the relevant date, in such form and manner as may be prescribed.

2. Sub-section (5) thereof provides that if, on receipt of any such application, the Proper Officer (PO) is satisfied that the whole or part of the amount claimed as refund is refundable, he may make an order accordingly, and the amount so determined shall be credited to the Fund referred to in Section 57.
3. Sub-section (7) thereof stipulates that the PO shall issue the order under sub-section (5) within 60 days from the date of receipt of the application, complete in all respects. It is such outer limit of 60 days which is under consideration here.
4. Since Section 54 refers to the application being required to be in such form and manner as may be prescribed, and Section 2(87) of the Act provides that –prescribed” means prescribed by Rules made under the Act on the recommendation of the Council, it is the Rules framed under the Act which acquire relevance.
5. Rule 90(2) provides that the application shall be forwarded to the PO who shall within a period of 15 days from filing the said application scrutinize the application for its completeness

and where the application is found to be complete in terms of sub-rules (2), (3) and (4) of Rule 89, make available an acknowledgement in FORM GST RFD-02 to the applicant through the Common Portal electronically, clearly indicating the date of filing of the claim for refund, and the time period specified in sub-section (7) of Section 54 shall be counted from the date of filing.

6. On the other hand, Rule 92(3) provides that where the PO is satisfied that either whole or part of the refund is not payable, he/she will issue a notice in FORM GST RFD-08 requiring the applicant to furnish a reply in FORM GST RFD-09 within 15 days or receipt of notice. After considering such reply, the PO is to make an order in FORM GST RFD-06 sanctioning a refund in whole/part or rejecting the claim of refund.
7. Proviso to Rule 92(3) stipulates that there shall not be any rejection of application without giving the applicant an opportunity of being heard.
8. The overarching outer limit of passing an order under Section 54(5) is 60 days from the date of the application filed u/s 54(1), in terms of Section 54(7).

-
9. The Supreme Court, in *Vidarbha Industries Power Limited v. Axis Bank Ltd.* (2022) 8 SCC 352, held that the expression – “shall” postulates a mandatory requirement and raises a presumption that the concerned provision is imperative, unless such presumption is rebutted by other considerations such as the scope of the enactment and the consequences flowing from the construction.
 10. Regarding the scope of the enactment in the instant case, there is no manner of doubt that since the Act is a taxing statute, the governing rule of interpretation is the Strict Rule.
 11. Although the 15-day timeline in Rule 90(2) pertains to the scrutiny of the application for its completeness, as per the clear language of the said sub-Rule, once an application is scrutinized and found to be complete, an acknowledgment has to be issued simultaneously in FORM GST RFD-02.
 12. Since the scrutiny itself is for the purpose of ascertaining completeness, there cannot be any reason, once the scrutiny is completed and the application is found to be complete, for wasting further time in issuing acknowledgment. Hence, the timeline of 15 days stipulated in Rule 90(2) governs the

completion of the scrutiny regarding completeness as well as issuance of acknowledgment of itself.

13. Taking the provision to its limit, if an acknowledgment is issued on the 15th day from the application, 45 more days are left to reach the 60-day outer limit. The language of Rule 92(3) is such that once the PO is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible and not payable to the applicant, he shall issue a notice in FORM GST RFD-08 to the applicant, requiring the latter to furnish a reply in FORM GST RFD-09 within a period of 15 days of the receipt of notice.
14. After considering such reply, an order in FORM GST RFD-06 sanctioning the amount of refund in whole or in part, or rejecting the refund claim, shall be made available to the applicant electronically.
15. Thus, there are three stages involved - first, a scrutiny as to completeness of the application is to be done by the PO and an acknowledgment issued, if satisfied, which entire process is to be completed within 15 days of the application. Secondly, the PO, if for recorded reasons, is satisfied that the claim of refund is not admissible, wholly or in part, a show cause notice is

required to be issued calling for a reply. 15 days' time has to be given for the applicant to file such reply. Thus, in total, the time taken in scrutiny as to completeness and acknowledgment (15 days) and the time between the Show Cause Notice and the date of reply (15 days) comes to 30 days and leaves 30 more days for the order under Section 54(5), as per stipulation of Section 54(7), to be passed, keeping in view the outer limit of 60 days.

16. The proviso to Rule 92(3) introduces a further stage into the process by stipulating that no application for refund shall be rejected without giving the applicant an opportunity of being heard. The negative language, in which the proviso is couched, manifestly makes its stipulation mandatory.
17. Thus, the PO, before passing the order within 60 days, does not only have to –consider the reply”, as mandated by Rule 92(3), but also to give the applicant an opportunity of hearing under the proviso to the said sub-rule. The dual requirement of consideration of reply and opportunity of hearing makes it quite obvious that the date of reply has to precede the date of hearing, since otherwise, the hearing being granted to the applicant would be an empty formality, without the pleading of the applicant in the form of his reply being on record.

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18. Thus, the balance number of days left for completion of the 60-day outer limit, after deducting the 15 days taken for scrutiny and acknowledgment (at the beginning of the spectrum) and the 15 days between the Show Cause Notice and the reply (at the end of the spectrum), is 30 days. In order to enable a consideration of the reply and an opportunity of hearing to be given on the reply upon notice to the applicant, the said 30 days has to be utilized by the PO.
 19. Although Rule 92(3) is unclear as to what time may be taken by the PO between the issuance of acknowledgment and recording a satisfaction to the effect that the entire or partial claim is not payable, it is clear that such prima facie opinion has to be formed by the PO simultaneously with the scrutiny of the application on completeness, contemporaneously with the issuance of acknowledgment.
 20. In *Smartadmedia v. Commissioner of Delhi Goods and Services Tax* (2024) 19 Centax 106 (Del.), the Delhi High Court quoted clause 34 of the Circular No. 125/44/2019-GST issued by CBIC which mandates the payment of interest u/s 56 after the expiry of 60 days, wherein all tax authorities were advised to issue the final sanction order in FORM GST RFD-06 and the payment order in FORM GST RFD-05 within 45 days of the date of

generation of the ARN (Application Reference Number) so that the disbursement is completed within 60 days. In order to do so, a reasonable time has to be left after the first two stages are crossed, that is, the PO scrutinizes the application for completeness and issues acknowledgment within 15 days, forms a prima facie opinion as to the claim of refund, and issues a show cause notice seeking a reply, for giving an opportunity of hearing to the applicant on its representation, upon considering which the PO finally passes the order.

21. To adhere to the above timelines, as interpreted by the aforementioned Circular, the prima facie opinion required to issue a Show Cause Notice under Rule 92(3) has to be formed immediately after the issuance of an acknowledgement in terms of Rule 90(2) by the 15th day from the date of filing of the application and a show notice is to be issued almost immediately after the issuance of the acknowledgment, in order to leave sufficient time of further 15 days for the reply to be given, thereafter opportunity of hearing to be given by a notice to the applicant and upon such hearing, a consideration to be given to the reply and to pass the final order, all within 60 days from the application.

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22. It has been consistently held by the Division Benches of the Delhi High Court in *Smartadmedia v. Commissioner of Delhi Goods and Services Tax* (2024) 19 Centax 106 (Del.), *M.D. Securities (P.) Ltd. v. Sales Tax Officer* (2025) 31 Centax 138 (Del.) and *Jian International v. Commissioner of Delhi GST* (2020) 39 GSTL 385 (Del.) that the non-adherence to the timelines stipulated in the Act and the Rules vitiates the entire process and disentitles the PO from claiming any deficiency in the application.
23. Furthermore, it is well-settled that taxing and penal statutes are to be interpreted by applying the Strict Rule of interpretation of statutes. Since the GST Act is a taxing statute, the above rule applies and the timelines are to be deemed mandatory.
24. Hence, it was held that the statutory time limit of 60 days as stipulated in Section 54(7) of the Act is mandatory and non-compliance of the same vitiates any order passed in violation thereof under Section 54(5) of the Act.
25. The PO exceeded the statutory timelines on several counts. First, the acknowledgement under Rule 90(2) was issued two days beyond the period of 15 days. The very issuance of the

acknowledgment clearly shows that there could not be any allegation of the application being incomplete in any respect. Thus, the grounds assigned in the impugned order of the P.O. (as affirmed by the Appellate Authority), regarding E-way Bills and the office space of the appellant being small, were extraneous as those fell beyond the scope of consideration of the PO. Moreover, the PO was precluded from taking such points after having issued the acknowledgement, thereby admitting that the application was complete.

26. Apart from the first such delay of two days in issuing the acknowledgment, the 15 days' reply period was given by a Show Cause Notice dated February 8, 2022, taking the date of reply beyond the 60-day period. The order itself was passed even one day thereafter. Hence, even if a reply was filed on the scheduled date, it would be one day after the 60-day period and there would be absolutely no time left for the further mandatory statutory procedure of fixing a date of hearing, giving a hearing to the applicant on the reply, and consideration of the reply in the light of such hearing, only after which an order could be passed by the PO u/s 54 (5).

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27. Thus, the respondent-Authorities sought to take advantage on their own wrong in exceeding the timeline by a mile and yet refusing to consider the request of the appellant for extension of date of reply on the ground that there was no provision in the statute to extend the timelines.
 28. Another aspect of the matter has to be noted. The PO relied on documents allegedly furnished by the Customs Authorities of the Kingdom of Bhutan, which could not have been a valid basis in any event.
 29. Rule 90(2) provides that the scope of scrutiny of the application for refund shall be on the anvil of sub-Rules (2), (3) and (4) of Rule 89. Rule 89(2)(b), relating to export of goods, provides that a statement containing the number and date of shipping bills or the bills of export and the number and the date of the export invoices are to accompany an application, to establish that an refund is due to the applicant -nothing more, nothing less.
 30. In the present case, the appellant provided not only the shipping bill details along with Export General Manifest details as reflected in the concerned portal, but also the –Late Export Orders (LEO)” in respect of the goods, issued by the Indian Customs Authorities.

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31. Section 16 of the Customs Act, 1962 provides that the rate of duty and tariff valuation, if any, applicable to any export goods, shall be the rate and valuation in force –
- a) in the case of goods entered for export under Section 50 thereof, on the date on which the Proper Officer makes an order permitting clearance and loading of the goods for exportation under Section 51.
 - b) in the case any other goods, on the date of payment of duty.
32. Thus, the relevant date, on which the duty, along with other charges, were to be deemed to have been paid applicant/ appellant, is the date on which the Indian Customs Authorities issued clearance.
33. The limited charter of the GST Authorities was merely to ascertain whether such duties and charges have been duly payable, which is amply proved in the instant case by the Customs documents issued by the Indian Customs Authorities to the appellant at the time when the appellant's exported goods crossed the Indian border.
34. However, the PO went way beyond his jurisdiction in seeking to ascertain whether the goods were actually received by the

importer, which is a completely extraneous consideration in the present context.

35. The scope of ascertainment of the GST Authorities is whether the applicant has paid all duties and taxes for export, of which the conclusive proof are the relevant documents issued by the Customs Authorities of India, which were furnished by the applicant duly.
36. It is entirely beyond the look-out of the respondent-Authorities as to what happened to such goods after they cross the border of India or whether the importer takes the goods at all, since the amount of refund under the Act is to be calculated not on the fate of the exported goods but on the payment of duties and charges having actually been made by the applicant.
37. Since such issue was clearly clinched by the appellant by producing necessary documents as contemplated in Rule 89(2)(b), read with the relevant provisions of the Customs Act, there was no scope at all for the respondent-Authorities to refuse the refund in the first place.
38. Thus, the impugned orders of the PO rejecting the claim and the Appellate Authority affirming the same, being de hors the law, were palpably vitiated by contravention of law.

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39. The learned Single Judge proceeded to interpret Section 54(7), read with Section 56 of the Act, on the premise that they were to apply only when the PO is satisfied that the applicant has fulfilled all prescribed conditions.
40. The contradiction in the observations of the learned Single Judge is that if the timelines were mandatory for the applicant, by the same logic, they were mandatory for the respondent-Authorities as well.
41. Thus, there was a violation of law ex facie evident from the impugned judgment and, as such, they ought to be set aside.

Accordingly, the rejection of the refund application was set aside and the respondents were directed to refund the entire amount claimed by the appellant at the earliest, positively within 30 days from date, along with interest.

3. GST - REAL ESTATE JOINT DEVELOPMENT - PERIOD JULY 2017 TO MARCH 2018 - TAX PAID BY THE DEVELOPER - RECOVERY FROM THE LAND OWNER - DOUBLE TAXATION - NOT SUSTAINABLE

In *Shyamraju And Co. (India) Pvt. Ltd. v. DCCT (Audit), Bangalore* 2025(101) GSTL 244/(2025) 33 Centax 223 (Kar.), an

unregistered Joint Development Agreement (JDA) dated 06.02.2017 entered into between the petitioner and M/s. DivyaSree R.O.W. Projects Private Limited (for short, 'M/s. DivyaSree Projects').

On 28.12.2023, the Deputy Commissioner of Commercial Taxes, Bengaluru passed an order in relation to M/s. DivyaSree Projects by coming to the conclusion that the GST liability in relation to the entire property was to be fastened and discharged by the aforesaid M/s. DivyaSree Projects pursuant to which the aforesaid M/s. DivyaSree Projects, Developer had discharged the entire liability. Subsequently, on 30.12.2023, the department had confirmed the demand on the land owner for his share in the JDA overlooking the appellant's contention that the entire liability wrt JDA has been discharged by the developer. On a writ petition, the High Court observed as under:

1. The adjudication order dated 28.12.2023 passed against the developer and the subsequent payment of the entire liability by the developer would indicate that the person discharged the entire GST liability in relation to the entire property including the 30% share of the petitioner under the JDA.
2. Arising out the above, there is double taxation i.e., payment being made by the aforesaid M/s. DivyaSree Projects and once

again payment being demanded from the petitioner consequent to which instant case and the impugned order deserves to be quashed.

3. Wrt the finding in the impugned order that the JDA being unregistered cannot be made the basis to exempt the petitioner from payment of GST is concerned, prior to the impugned order, Deputy Commissioner of Commercial Taxes, Bengaluru has already recognized, accepted and acted upon the aforesaid JDA for the purpose of coming to the conclusion that the GST liability was to be discharged by the Developer and has accepted payment from it.
4. Consequently, the department is clearly was estopped from taking a diametrically opposite stand and rendering a contrary finding that the Joint Development Agreement dated 06.02.2017. Under these circumstances, this contention urged by the learned Additional Government Advocate cannot be accepted.

Hence, the petition was accordingly allowed.

(The Author is a Chennai based Chartered Accountant in Practice. He can be reached at reachanandvis@gmail.com)

EXCEL TIPS

CHOOSECOLS function returns specific columns from an array or range. The columns to return are provided as numbers in separate arguments. Each number corresponds to the numeric index of a column in the given array.



CA. DUNGAR CHANDU JAIN

The arrival of CHOOSECOLS is especially helpful for finance professionals, auditors, analysts, and anyone dealing with large tables where only a subset of columns is required for reporting or calculations. In earlier versions of Excel, achieving similar results required a combination of INDEX, MATCH, or FILTER functions, which were not only complex but also prone to errors. CHOOSECOLS solves this neatly with a single, intuitive formula.

Syntax

=CHOOSECOLS(array,col_num1,[col_num2],...)

The CHOOSECOLS function syntax has the following arguments:

- **array** - The array containing the columns to be returned in the new array. Required.
- **col_num1** - The first column to be returned. Required.
- **col_num2** Additional columns to be returned. Optional.

The first argument in the CHOOSECOLS function is the *array*, which can be a range, an array constant, or an array generated by another formula. Additional arguments are in the form : *col_num1*, *col_num2*, *col_num3*, etc., and should be the numeric index of the column to extract.

Example 1 :

To get columns 1 and 3 from an array, you can use CHOOSECOLS like this:

=CHOOSECOLS (A1:E10,1,3)

columns 1 and 3, alone are picked.

	A	B	C	D	E	F	G	H	I	J
1	1	2	3	4	5		1	3		
2	6	7	8	9	10		6	8		
3	11	12	13	14	15		11	13		
4	16	17	18	19	20		16	18		
5	21	22	23	24	25		21	23		
6	26	27	28	29	30		26	28		
7	31	32	33	34	35		31	33		
8	36	37	38	39	40		36	38		
9	41	42	43	44	45		41	43		
10	46	47	48	49	50		46	48		
11										
12										
13										
14										

Example 2 :

To get the same two columns in reverse order:

`=CHOOSECOLS (A1:E10,3,1)`

columns 1 a

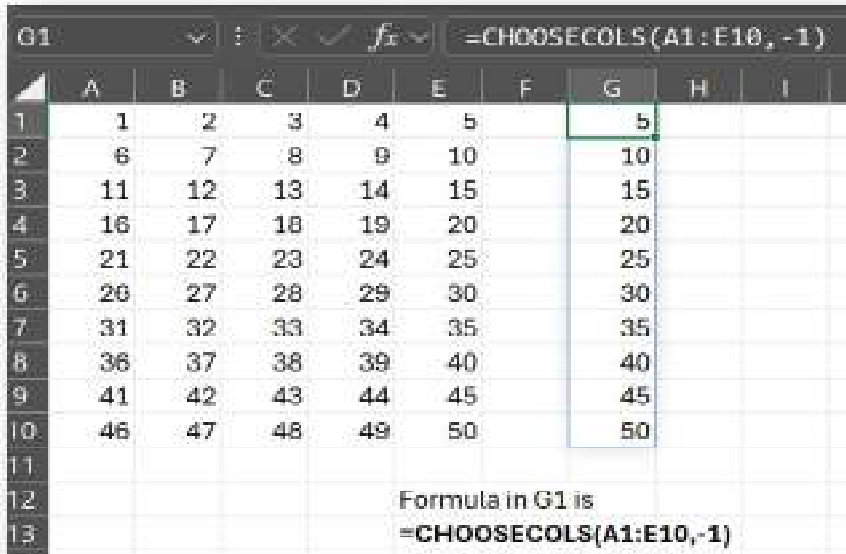
	A	B	C	D	E	F	G	H	I
1	1	2	3	4	5		3	1	
2	6	7	8	9	10		8	6	
3	11	12	13	14	15		13	11	
4	16	17	18	19	20		18	16	
5	21	22	23	24	25		23	21	
6	26	27	28	29	30		28	26	
7	31	32	33	34	35		33	31	
8	36	37	38	39	40		38	36	
9	41	42	43	44	45		43	41	
10	46	47	48	49	50		48	46	
11									
12									
13									
14									

With negative column numbers

A nice feature of CHOOSECOLS is that you can use *negative* column numbers to extract columns from the *end* of a range.

Example 3 :

To get the last column of a range, you can use a formula like this:
`=CHOOSECOLS (A1:E10,-1)`

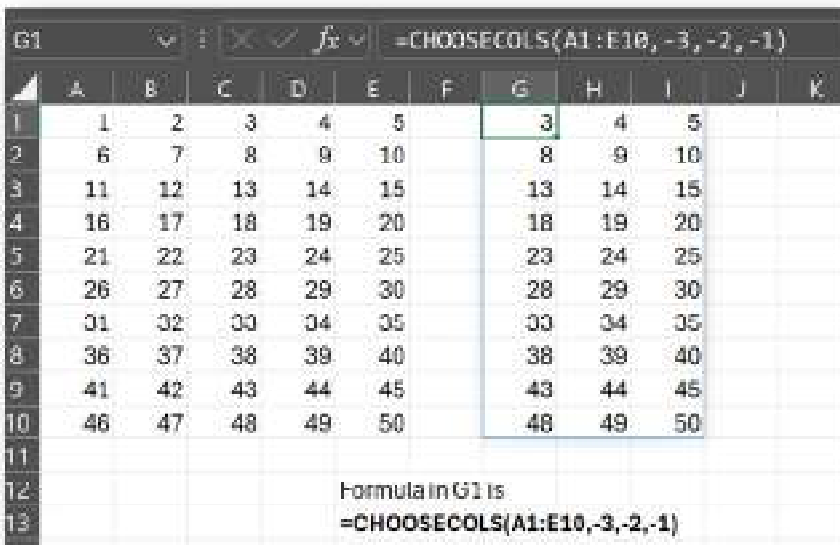


Formula in G1 is
`=CHOOSECOLS(A1:E10,-1)`

	A	B	C	D	E	F	G	H	I
1	1	2	3	4	5		5		
2	6	7	8	9	10		10		
3	11	12	13	14	15		15		
4	16	17	18	19	20		20		
5	21	22	23	24	25		25		
6	26	27	28	29	30		30		
7	31	32	33	34	35		35		
8	36	37	38	39	40		40		
9	41	42	43	44	45		45		
10	46	47	48	49	50		50		

Example 4 :

To get the last three columns in the order that they appear:
`=CHOOSECOLS (A1:E10,-3,-2,-1)`

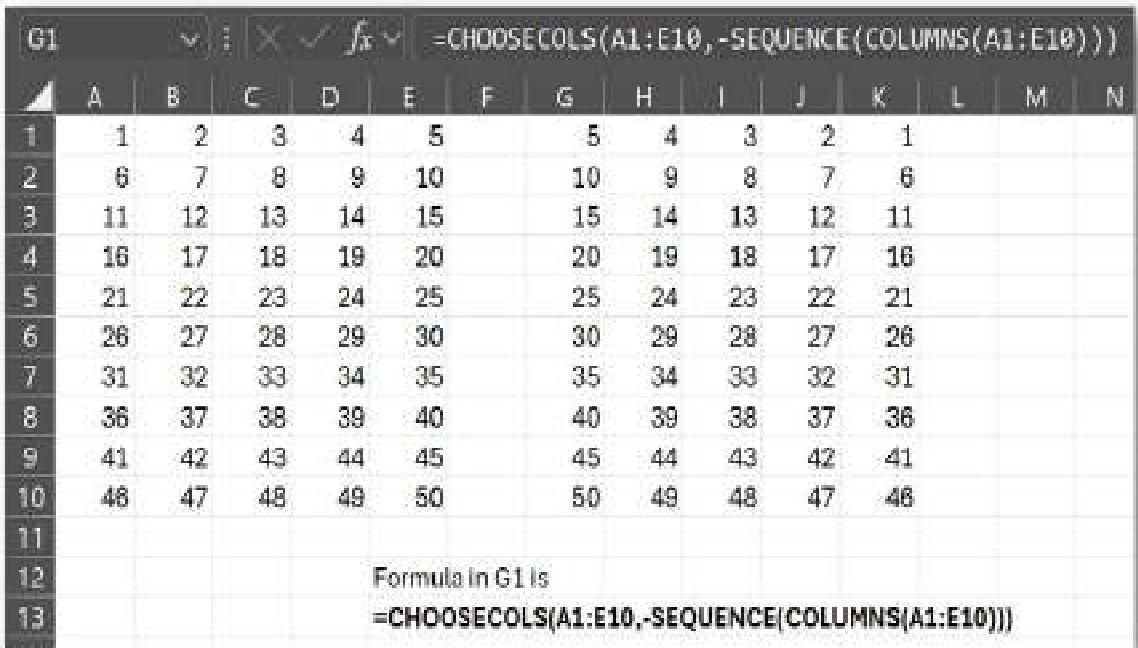


Formula in G1 is
`=CHOOSECOLS(A1:E10,-3,-2,-1)`

	A	B	C	D	E	F	G	H	I	J	K
1	1	2	3	4	5		3	4	5		
2	6	7	8	9	10		8	9	10		
3	11	12	13	14	15		13	14	15		
4	16	17	18	19	20		18	19	20		
5	21	22	23	24	25		23	24	25		
6	26	27	28	29	30		28	29	30		
7	31	32	33	34	35		33	34	35		
8	36	37	38	39	40		38	39	40		
9	41	42	43	44	45		43	44	45		
10	46	47	48	49	50		48	49	50		

Example 5 :

You can also use a formula. For example, in the worksheet below, we use the SEQUENCE function inside CHOOSECOLS to reverse the column order of the range A1:E10 with a formula like this in cell G1



	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	1	2	3	4	5		5	4	3	2	1			
2	6	7	8	9	10		10	9	8	7	6			
3	11	12	13	14	15		15	14	13	12	11			
4	16	17	18	19	20		20	19	18	17	16			
5	21	22	23	24	25		25	24	23	22	21			
6	26	27	28	29	30		30	29	28	27	26			
7	31	32	33	34	35		35	34	33	32	31			
8	36	37	38	39	40		40	39	38	37	36			
9	41	42	43	44	45		45	44	43	42	41			
10	46	47	48	49	50		50	49	48	47	46			
11														
12														
13														

Formula in G1 is
=CHOOSECOLS(A1:E10,-SEQUENCE(COLUMNS(A1:E10)))

Errors / Limitations :

1. Wrong column numbers

If you select a column outside the range, Excel returns a #VALUE! error. Excel returns a #VALUE error if the absolute value of any of the col_num arguments is zero or exceeds the number of columns in the array.

2. Non-contiguous selection

CHOOSECOLS handles non-contiguous columns well, but the result is always a fresh spill range.

3. Excel version dependency

It requires Microsoft 365; older versions do not support it.

4. Cannot pick rows

For rows, a companion function **CHOOSEROWS** is used.

Also, CHOOSECOLS ability to work smoothly with FILTER, SORT, UNIQUE, and other dynamic functions makes it an essential tool for modern Excel users who want cleaner formulas, automated outputs, and scalable reporting.

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From a limited role of discussions on Tax laws and Corporate laws, we have become a full-fledged treasure house of talent mobilization. More than two thirds of our Speakers/Chief Guests have made their first-ever public speech under our banner. We are proud that many of them have become men of great eminence, including the occupants of coveted positions like the President of the Institute of Chartered Accountants of India.

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The membership of CASC is in the form of Life, Corporate and Annual Membership.

The Composition of the members includes lawyers, company secretaries, consultants and members of the other allied and related professions. Besides our regular meetings, the CASC organizes with regularity, workshop, refresher courses, seminars and group discussions on all professional related subjects and topics in its self owned fully Air-Conditioned Premises at central location in Chennai with the state of the art infrastructure.

Every Year, scholarship are granted to meritorious students of the CA Course through the various endowments created by members and their families.

The residential Conference conducted by CASC, an annual feature is awaited eagerly by all the members. The programmes are conducted in exotic places at affordable rates coupled with good learning experience are booked well in advance.

Our monthly publication, the CASC bulletin contains thought provoking articles, exchange of problems and solution and digest of recent discussions, notifications and circulars.

Our Other Regular Publications are "Cenvat - Demystified", "User Guide to TNVAT", "Corporate Audit Check List", "Anti Dumping Measures in the WTO frame work" 'A Handy Booklet on Bank Branch Audit', and "Guide to Tax Audit".

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