TATTVAM

January 2026

(16th Jan to 31st Jan 2026)

Legal Zine

A digest of important judgments and rulings

JUDICIAL PRONOUNCEMENTS

SUPREME COURT AND HIGH COURT

a) Appeal cannot be dismissed solely on limitation where adjudication order was uploaded under "Additional Notices" tab and passed without personal hearing.

[Rajkumar Dyeing & Printing Works Pvt. Ltd. v. Deputy Commissioner of State Tax & Ors. 2026 (1) TMI 841 – Calcutta High Court]

Facts:

- The Petitioner is a registered taxpayer under the CGST/WBGST Act, 2017 and an adjudication order was passed against the Petitioner.
- The said show cause notice and adjudication order were uploaded on the GST portal under the "Additional Notices and Orders" tab, and not on the main dashboard. Further, no separate proof was available to show that SMS or e-mail intimation of such upload was served upon the Petitioner.
- The Petitioner filed an appeal under Section 107, which was dismissed solely on the ground of limitation by the Appellate Authority.
- Aggrieved, the Petitioner filed the present writ petition challenging both the adjudication order and the appellate order
- The dispute arose as to whether dismissal of the appeal for delay is justified in the absence of evidence of service/notification beyond upload on the GST e-portal "Additional Notices and Orders" tab.

Held:

- The Hon'ble Calcutta High Court held that mere uploading of the show cause notice and adjudication order under the "Additional Notices and Orders" tab does not, by itself, establish proper service, particularly in the absence of evidence of SMS or e-mail intimation.

- It was further observed that the Appellate Authority proceeded merely on an assumption that such electronic intimation must have been issued, without any proof on record.
- Further, it was held that passing an adverse adjudication order without affording an opportunity of personal hearing violates Section 75(4) of the CGST Act and the principles of natural justice.
- The matter was remanded to the Adjudicating Authority with a direction to grant opportunity to file reply and to provide a personal hearing before passing a fresh order.

TATTVAM COMMENTS:

- The judgement clearly holds that uploading of orders in obscure tabs on the GST portal without proper electronic intimation cannot be treated as valid service.
- The decision is useful in condonation of delay cases, writ petitions challenging ex parte orders, and appeals dismissed solely on technical grounds.

b) GST Exemption under Notification No. 16/2025 applies only to Individual Health Insurance Policies.

[M/s E P Gopakumar vs Union of India, TS-04-HC(KER)-2026-GST]

Facts:

- The petitioners were retired employees and family pensioners of various nationalised banks, covered under Group Health Insurance Policies issued through the Indian Banks' Association (IBA). For the policy year 2025–26, GST @18% was levied on the insurance premium.
- The petitioners challenged the levy relying on Notification No. 16/2025–Central Tax (Rate) dated 17.09.2025, contending that the exemption granted therein was applicable to their policies. The respondents opposed the claim stating

that the exemption was confined only to individual health insurance policies and did not extend to group insurance policies.

- The core issue before the court was whether Group Health Insurance Policies obtained by retired bank employees through the Indian Banks' Association are eligible for GST exemption under Notification No. 16/2025–Central Tax (Rate) dated 17.09.2025.

Held:

- The Court examined Clause 36D of Notification No. 16/2025–Central Tax (Rate) and held that GST exemption is available only where the insured is not a group. The Explanation to the notification clearly states that the exemption applies only to insurance policies taken by an individual or an individual along with his family. The Court held that the intent of the notification was clear and left no scope for extending the exemption to group insurance policies.

- The argument of the petitioners that they did not constitute a "group" merely because they had come together only to avail insurance was rejected. The Court observed that IRDAI (Health Insurance) Regulations, 2016 do not permit formation of a group solely for availing insurance and require a clear and identifiable relationship between the group members and the group policyholder.

- The Court noted that the insurance policies were issued through collective bargaining by the Indian Banks' Association under bipartite settlements, covering a large number of serving and retired employees at negotiated premium rates and with benefits typical of group insurance policies. It was held that any minor difference in the definition of "group" under the GST notification and IRDAI regulations does not alter the legal position.

- Relying on the GST Council recommendations, the Court held that the exemption was intended only to make individual health insurance affordable and was not meant to apply to group insurance schemes. The Court reiterated that exemption notifications must be interpreted strictly.

- Accordingly, levy of GST @18% on premiums paid under group health insurance policies was upheld, and all the writ petitions were dismissed.

TATTVAM COMMENTS:

- This judgment conclusively clarifies that the GST exemption introduced vide Notification No. 16/2025–CT (Rate) pursuant to the 56th GST Council meeting is confined strictly to **individual health insurance policies** and does not extend to **group health insurance policies.**

c) Income Tax Act presumptions cannot be imported into GST proceedings.

[M/s. J.M. Jain (Prop. Sh. Jeetmal Choraria) v. Union of India & Ors., 2025 (12) TMI 83 - Delhi High Court]

Facts:

- The petitioner was engaged in trading of readymade garments and commission-based facilitation of supplies. A search was conducted at its premises by the Income Tax Department under Section 132 of the Income Tax Act, 1961.
- During the search, a concealed server ("JSK Server"), digital devices, WhatsApp chats, handwritten records and alleged parallel books of accounts were recovered, indicating suppression of commission and interest income.
- The Income Tax Department shared the seized material, special audit reports and statements recorded under Section 132(4) of the IT Act with the GST Department.
- Based on independent scrutiny of the material so received, the GST Department issued a Show Cause Notice (SCN) dated 26.06.2025 under Section 74 of the CGST Act alleging large-scale GST evasion.
- The petitioner challenged the SCN before the Delhi High Court, contending that:
    - ✓ Presumptions under Sections 132(4A) and 292C of the IT Act cannot be applied in GST proceedings.
    - ✓ Statements recorded by the IT Department are not admissible evidence under GST law.

- ✓ The SCN was vague and based solely on IT findings without independent GST investigation; and
- ✓ Certain judicial precedents cited in the SCN were non-existent / AI-generated.

Held:

- The Court held that presumptions under Sections 132(4A) and 292C of the Income Tax Act are rebuttable presumptions and are confined strictly to proceedings under the Income Tax Act. Such presumptions cannot automatically apply to proceedings under the CGST Act.

- It was held that documents, material and statements seized by the Income Tax Department cannot by themselves constitute evidence or create presumptions under the CGST Act, nor can they be the sole basis for final determination of GST liability.

- However, the Court clarified that there is no legal bar on GST authorities using IT search material as a starting point for conducting an independent investigation under the CGST Act, provided the GST Department applies its own mind.

- On facts, the Court found that the GST Department had independently scrutinised the material received from the IT Department, analysed special audit reports, statements and electronic evidence, and arrived at prima facie findings before issuing the SCN.

- The Court held that at the SCN stage, the notice cannot be quashed unless it is wholly without jurisdiction or bereft of material particulars. In the present case, the SCN contained detailed allegations, legal provisions, computation of tax and Relied Upon Documents (RUDs), all of which were supplied to the petitioner.

- With respect to reliance on incorrect / non-existent judicial precedents, the Court strongly cautioned tax authorities against blind reliance on Artificial Intelligence tools for citing case law, noting that one of the judgments cited in the SCN was non-existent. However, such errors were held not sufficient to invalidate the SCN, where substantive material existed.

TATTVAM COMMENTS:

- This judgment draws a clear doctrinal line between presumptions under the Income Tax Act and proceedings under the CGST Act, reaffirming that IT presumptions cannot be transplanted into GST law.
- At the same time, it recognises the power of GST authorities to rely on material seized by other departments as a trigger for independent GST investigation, provided due application of mind is demonstrated.
- The Court's strong caution against use of AI-generated or unverified case law serves as an important compliance reminder for tax authorities and practitioners alike.

d) Bombay HC holds assignment of long-term leasehold rights amounts to transfer of immovable property and is not exigible to GST; cannot be treated as supply of services under Section 7 read with Schedule II.

[Aerocom Cushions Pvt. Ltd. vs. Assistant Commissioner of GST & Ors. 2026 (1) TMI 701 - Bombay High Court]

Facts:

- M/s. Aerocom Cushions Pvt. Ltd. assigned its long-term leasehold rights (95 years) in an industrial plot allotted to it by MIDC for monetary consideration.
- The GST Department issued a show cause notice under Section 74 of the CGST Act, alleging non-payment of GST on the consideration received for assignment of leasehold rights.
- The Department sought to classify the transaction as supply of services, contending that assignment of leasehold rights amounts to leasing/renting of immovable property taxable under GST.
- The Petitioner challenged the SCN contending that:
  - Assignment of leasehold rights is a transfer of an interest in immovable property, and

- Such transfer is neither a supply of goods nor supply of services under Section 7 of the CGST Act.

- The issue to be addressed was whether assignment of long-term leasehold rights in immovable property can be treated as a "supply of services" under Section 7 of the CGST Act read with Schedule II, so as to attract GST.

- The petitioner placed reliance on the decision of the Gujarat High Court in ***Gujarat Chamber of Commerce and Industry v. Union of India****, (2025)*, wherein assignment of long-term leasehold rights was held to be a t*ransfer of benefits arising out of* immovable property and not exigible to GST.

Held:

- The assignment of long-term leasehold rights results in the transfer of benefits arising out of immovable property and is therefore outside the scope of GST.

- Such assignment cannot be equated with renting or leasing of immovable property, since the original lessee divests itself of rights in favour of the assignee.

- Schedule II cannot be pressed into service unless the transaction first qualifies as a "supply" under Section 7(1); Schedule II does not create a deeming fiction to tax transfer of immovable property.

- Reliance placed on the principle that GST law does not override settled concepts of property law, and that transfer of proprietary rights cannot be artificially classified as a service.

- Show cause notice was quashed and set aside.

TATTVAM COMMENTS:

- The judgment aligns GST jurisprudence with property law principles, recognising that statutory tax concepts cannot be divorced from the Transfer of Property Act.

- It limits the tendency of tax authorities to stretch the concept of "supply" to one-time capital transactions merely because consideration is involved.

- The decision implicitly protects commercial certainty in industrial land transactions, which are routinely structured as long-term leasehold assignments.
- The ruling promotes rule-of-law discipline in adjudication, cautioning against mechanical issuance of SCNs on settled legal issues.

e) Blocking of Electronic Credit Ledger under Rule 86A cannot continue beyond the statutory period of one year.

[Mrs. Anjita Dokania vs State of West Bengal & Ors., 2026 (1) TMI 500 – Calcutta High Court]

Facts:

- Following a search operation under Section 67, the department blocked the petitioner's Electronic Credit Ledger (ECL), exercising powers under Rule 86A of the GST Rules, 2017.
- The petitioner challenged the continuation of this blocking, arguing it had persisted beyond the statutory limit of one year.
- The petitioner also challenged the jurisdiction of the Bureau of Investigation officer to initiate adjudication proceedings.

Held:

- The Calcutta High Court held Rule 86A (3) is mandatory; restrictions on the Electronic Credit Ledger must cease after the expiry of one year from the date of imposition.
- Since the blocking continued beyond the permissible period of one year, the Court directed the respondents to forthwith withdraw the blocking of the electronic credit ledger.
- Following precedence from M/s. Chatterjee Constructions, the Court directed that no coercive steps be taken against the petitioner regarding the adjudication order until the returnable date.

- The Court directed the respondents to file an affidavit/report regarding the jurisdiction of the investigating officer and the validity of the search operations prior to the next hearing.

TATTVAM COMMENTS:

- This judgment reiterates that the power to block the Electronic Credit Ledger under Rule 86A is not indefinite and is strictly bound by the statutory limitation period.
- The ruling confirms that any blocking of the credit ledger becomes invalid by operation of law immediately upon the expiry of **one year**, and authorities must withdraw such blocking forthwith without requiring further adjudication.

f) Liquidated damages recovered for breach of contract do not constitute consideration for "tolerating an act" and are not taxable under GST.

[M/s Krazybee Services Private Limited v. Additional Director, DGGI, 2026 (1) TMI 45 - Karnataka High Court]

Facts:

- The Petitioner, M/s Krazybee Services Private Limited, is a Non-Banking Financial Company (NBFC). The Petitioner had entered into Framework / Master Service Agreements with various Lending Service Providers (LSPs).
- Under the agreements, the LSPs were required to perform specific contractual obligations, failing which a liquidated damages clause entitled the Petitioner to recover pre-determined compensation.
- Upon breach or deficient performance by certain LSPs, the Petitioner recovered amounts described as "deficiency service fee / liquidated damages", strictly in accordance with contractual terms.
- The Directorate General of GST Intelligence (DGGI) issued a show cause notice dated 25.04.2024, alleging that the recovered amounts constituted consideration for "agreeing to tolerate an act or a situation" under Paragraph 5(e) of Schedule II of the CGST Act, 2017.

- The SCN proposed levy of GST on such recoveries by treating them as a taxable supply of service.
- Aggrieved by the issuance of the SCN itself, the Petitioner approached the High Court challenging its legality, jurisdiction, and sustainability in law.

Held:

- The Hon'ble High Court held that liquidated damages arise as a consequence of breach of contract and are not the object of the contract itself.
- Relying heavily on CBIC Circular No. 178/10/2022-GST dated 03.08.2022, the Court held that compensation for breach of contract is not consideration for any independent activity, but merely an incidental event during performance of the contract.
- The Court clarified that "tolerating an act" must be a conscious, pre-agreed contractual supply, and cannot be inferred merely because money is received after a breach.
- It was observed that acceptance of liquidated damages does not amount to permitting or tolerating the breach but is intended to deter non-performance and compensate for loss.
- The Court held that for Paragraph 5(e) of Schedule II to apply, there must be an agreement to tolerate an act for consideration, and the payment must be the object of the contract, not a consequence of its breach.
- In the present case, the intention of the contract was performance, not tolerance, and the payment was linked solely to breach and compensation.
- The Court further held that the Department was bound by its own Circular and could not selectively rely on general observations while ignoring specific clarifications on liquidated damages.
- Issuance of the SCN in disregard of binding circular clarifications was held to be unsustainable in law. Accordingly, the show cause notice dated 25.04.2024 was quashed.

TATTVAM COMMENTS:

- This judgment authoritatively settles that liquidated damages recovered for breach of contract are not taxable merely because money changes hands.
- It reinforces the legal distinction between consideration for a supply and compensation for breach, aligning GST jurisprudence with settled contract law principles under Sections 73 and 74 of the Contract Act.
- The ruling firmly restricts the scope of Paragraph 5(e) of Schedule II by requiring prior intention and reciprocity for "tolerating an act".
- It reiterates that post-breach payments cannot retrospectively convert a failed contractual performance into a taxable supply.
- The judgment strengthens taxpayer protection against mechanical invocation of "tolerating an act" in liquidated damages cases.
- This decision will be highly persuasive in ongoing and future disputes involving liquidated damages, penalty clauses, and Schedule II classifications, particularly where SCNs are issued contrary to Circular No. 178/10/2022-GST.

g) Goods seized under GST must be returned if no notice is issued within six months; belated confiscation proceedings cannot cure earlier statutory violations.

[M/s Reevan Creation v. State of Gujarat & Ors., 2026 (1) TMI 770 - Gujarat High Court]

Facts:

- The Petitioner is engaged in the trading of gold, silver, diamonds, and jewellery.
- On 09.03.2022, officers of the State Tax Department conducted a search under Section 67(2) of the CGST Act, 2017 at the Petitioner's registered business premises, pursuant to which a panchnama dated 09.03.2022 was drawn.

- On the very next day, i.e. 10.03.2022, the respondent authorities passed an order of provisional attachment under Section 83 of the CGST Act in Form GST DRC-22, attaching the Petitioner's bank accounts.

- Subsequently, on 14.03.2022, during continuation of the search proceedings, the authorities seized gold mixed with other metals and cash and issued an order of seizure in Form GST INS-02.

- Despite being aware of the alleged magnitude of tax evasion, the department failed to issue any notice within six months of seizure as mandated under Section 67(7), nor was any order passed extending the period under the proviso to Section 67(7).

- Further, though Section 83(2) provides that provisional attachment ceases to have effect after one year, no fresh attachment order was passed after expiry of the statutory period.

- During pendency of the writ petition, the department issued a belated notice under Section 130 (confiscation) nearly two years after the seizure.

- Aggrieved by the continued seizure, attachment, and belated invocation of confiscation proceedings, the Petitioner approached the High Court challenging the legality and jurisdiction of the departmental action.

Held:

- The Hon'ble High Court noted that the respondents themselves admitted that under Section 83(2) provisional attachment ceases to operate after one year and no fresh order had been passed.

- The Court held that once the statutory period expires, attachment stands automatically dissolved and its continuation amounts to illegal deprivation of property and business operations.

- Interpreting Section 67(7), the Court held that issuance of notice within six months of seizure is mandatory, and in the absence of such notice or a valid extension, the authorities lose the power to retain seized goods and cash.

- The Court held that the belated notice under Section 130, issued nearly two years after seizure and during pendency of the writ petition, was a clear afterthought.
- It was categorically held that statutory violations and jurisdictional lapses cannot be cured by belated confiscation proceedings.
- The plea of "lack of clarity" and "ongoing investigation" was rejected, the Court observing that the officers were fully aware of the alleged evasion but failed to act within statutory timelines.
- The Court found serious dereliction of duty on part of the officers and directed the Chief Commissioner of State Tax to conduct an appropriate inquiry against the officers responsible for the lapses.

TATTVAM COMMENTS:

- This judgment reinforces the mandatory nature of statutory timelines under Sections 67(7) and 83(2) of the CGST Act.
- It authoritatively holds that seizure and attachment are not open-ended powers and lapse automatically upon expiry of prescribed periods.
- The ruling clearly establishes that Section 130 (confiscation) cannot be invoked retrospectively to legitimise earlier illegal seizure or attachment.
- It draws a firm distinction between investigative powers and confiscatory powers, preventing their misuse as coercive tools.
- The judgment strengthens taxpayer protection against administrative overreach and procedural abuse during GST investigations.
- This decision will be highly persuasive in cases involving delayed SCNs, prolonged seizure, expired provisional attachments, and mechanical invocation of confiscation provisions.

h) Three-month gap between notice and final order under Section 73 is mandatory.

[M. Marketplaces Pvt. Ltd vs The Union of India & Ors, TS-19-HC(BOM)-2026-GST]

Facts:

- The petitioner challenged an adjudication order passed under Section 73 of the CGST Act on the ground that there was insufficient time between the issuance of the show cause notice and the passing of the final order.
- The show cause notice was issued on November 18, 2024, and the final order was passed on January 31, 2025, leaving a gap of about two months and 13 days.
- The petitioner contended that Section 73(2) read with Section 73(10) of the CGST Act mandates a minimum gap of three months between the notice and the final order to ensure a meaningful opportunity of hearing.
- The Revenue argued that the three-month period under Section 73(2) only applies to the outer time limit for issuance of notice under Section 73(10) and not to the gap between notice and order.

Held:

- The Hon'ble High Court held that it is mandatory to maintain a gap of three months between the issuance of a notice under Section 73(2) and the passing of a final order under Section 73(10) of the CGST Act.
- The Court emphasized that the three-month period is not merely procedural but substantive, intended to afford the assessee a meaningful opportunity of hearing, compliance with natural justice, and the right to avail statutory benefits under Sections 73(3) and 73(5) of the CGST Act such as self-assessment and payment without penalty.
- The Court observed that shortening this period would render protections like the right to seek adjournments and a reasonable hearing otiose, thereby violating the statutory safeguards under the CGST Act.
- Since the notice was issued on November 18, 2024, and the order passed on January 31, 2025, leaving less than three months, the order was held unsustainable.

- Accordingly, the show cause notice dated November 18, 2024, and the order dated January 31, 2025, were quashed and set aside, and the matter was remanded to the proper officer for fresh consideration in accordance with law.

TATTVAM COMMENTS:

- This judgment reinforces that the three-month gap between the issuance of a show cause notice and the passing of a final order under Section 73 is mandatory and not directory.
- It underscores that the period is designed to ensure substantive rights of the taxpayer, including adequate time to reply, avail hearing opportunities, and exercise options like self-assessment.
- The ruling serves as a critical check against hasty adjudication and reaffirms the importance of procedural fairness in GST proceedings.
- Taxpayers facing orders passed in violation of this timeline can seek judicial intervention to have such orders set aside

i) Clinical trial/R&D services to overseas entities qualify as export of services; Place-of-supply clarification under Notification No. 4/2019-IT is retrospective.

[Iprocess Clinical Marketing Pvt. Ltd. vs. Assistant Commissioner of Commercial Taxes, TS-1047-HC(KAR)-2025-GST]

Facts:

- The petitioner, Iprocess Clinical Marketing Pvt. Ltd., provided clinical trial and R&D services to recipients located in the USA during FY 2018-19.
- The Revenue initiated proceedings under Section 73 of the CGST Act, demanding GST on the ground that the place of supply was India under Section 13(3)(a) of the IGST Act, as the services were performed in India.
- The petitioner contended that the services constituted "export of services" as the place of supply was the location of the recipient outside India, in light

of **Notification No. 4/2019-Integrated Tax dated 30.09.2019** issued under Section 13(13) of the IGST Act.

- The said notification clarified that for specific R&D services (including clinical trials) provided by Indian pharmaceutical companies to foreign recipients, the place of supply shall be the location of the recipient.
- The Revenue argued that the notification was prospective and did not apply to the period prior to its issuance (i.e., before 30.09.2019).
- The Adjudicating Authority and the Appellate Authority rejected the petitioner's claim, holding the notification to be prospective. The petitioner filed a writ petition challenging these orders.

Held:

- The Karnataka High Court held that **Notification No. 4/2019-Integrated Tax dated 30.09.2019 is clarificatory and elucidatory in nature and therefore operates retrospectively**.
- The Court observed that the notification was issued pursuant to the recommendations of the 37th GST Council Meeting (20.09.2019), which specifically resolved to clarify the tax treatment of R&D services, including clinical trials, provided to foreign recipients.
- The Court relied on the settled principle that amendments, notifications, or circulars which are beneficial, clarificatory, or declaratory in nature must be given retrospective effect to elucidate the existing legal position.
- Since the recipient of the services was located outside India (USA), and the notification clarified that the place of supply is the location of the recipient, the services qualified as "export of services" under Section 2(6) of the IGST Act and were therefore zero-rated.
- Consequently, the demand of GST on such services for the period prior to 30.09.2019 was unsustainable.
- The impugned adjudication order and appellate order were quashed and set aside.

TATTVAM COMMENTS:

- This judgment provides crucial clarity on the retrospective applicability of beneficial clarificatory notifications under GST, especially those stemming from GST Council recommendations.
- The ruling protects Indian pharmaceutical and R&D service providers from being taxed on genuine export revenues and aligns with the policy intent to promote India's competitiveness in global research and innovation.
- Taxpayers engaged in similar export-oriented R&D, clinical research, or technical services can rely on this precedent to claim zero-rating benefits for past periods, even if the clarifying notification was issued later.

j) Time spent on bona fide rectification application under section 161 to be excluded by applying principle underlying Section 14 of Limitation Act, 1963.

[Prakash Medical Store v. Union of India, [2026] 182 taxmann.com 317 (Allahabad)]

Facts:

- The petitioner, after receiving an ex-parte GST adjudication order dated 23.04.2024 and filed a rectification application under Section 161 of the GST Act on 23.05.2024. This rectification application was rejected as on 22.10.2024.
- The petitioner then filed an appeal under Section 107 on 29.11.2024, which was dismissed by the Appellate Authority on the ground of passing of limitation period.
- Issue in this case was whether the principle underlying Section 14 of the Limitation Act, 1963 which allows exclusion of time spent in bona fide but wrong proceedings applies to GST appeals, such that the pendency period of a rectification application is excluded from the appeal limitation period.

Held:

- The Court held that the underlying principle of Section 14 of the Limitation Act applies to GST proceedings. The limitation period for filing an appeal under Section 107 begins from the date the adjudication order is communicated. However, if a bona fide rectification application under Section 161 is filed within the initial three-month period, the limitation period for the appeal is put in abeyance from the date of filing the rectification application until the date it is decided. The entire duration of such pendency must be excluded when calculating the appeal limitation period.

- Applying this, the Court found the petitioner's appeal was filed well within time after excluding the period from 23.05.2024 to 22.10.2024, and accordingly the court aside the order of rejection of appeal and restored the appeal to its original number and status.

TATTVAM COMMENTS:

- This ruling is a significant pro-taxpayer development in GST jurisprudence, affirming that limitation periods are not absolute but must yield to principles of substantive justice.
- By applying the equitable doctrine underlying Section 14 of the Limitation Act, 1963, the Court has recognized that a bona fide attempt to seek rectification should not prejudice a taxpayer's right to appeal.
- This ensures that technicalities do not defeat genuine grievances and encourages litigants to pursue legitimate statutory remedies without fear of being time-barred due to procedural missteps.

k) Mechanical reliance on figures in GSTR-3B without considering rectifications in GSTR-9 and GSTR-9C reflects non-application of mind

[Lakshmi Narayan Shah v. State of West Bengal & Ors., 2026 (1) TMI 843 - Calcutta High Court]

Facts:

- The petitioner was issued a show cause notice under Section 73 of the CGST/WBGST Act for the period July 2017 to March 2018 alleging

discrepancies in various GST returns including GSTR-1, GSTR-2A, GSTR-9 and GSTR-9C.

- The petitioner contended that the show cause notice was never brought to its knowledge as it was uploaded on the GST portal under the tab "Additional Notices and Orders", and hence no reply could be filed.
- The proposed demand was based on three grounds: (i) short payment of tax on outward supplies, (ii) short payment of tax under reverse charge mechanism, and (iii) reversal of input tax credit.
- An adjudication order was passed under Section 73, against which the petitioner filed an appeal under Section 107.
- During appellate proceedings, the petitioner accepted liability on the first two grounds relating to outward supplies and RCM.
- The appellate authority set aside the demand relating to reversal of ITC but proceeded to introduce a new ground by alleging excess zero-rated supplies on the basis of comparison of figures reflected in GSTR-3B vis-à-vis other returns.
- On this basis, the appellate authority enhanced the petitioner's taxable turnover and levied additional CGST and SGST at 9% each, despite this issue never forming part of the show cause notice or adjudication order.
- The petitioner's explanation that incorrect figures were reported in GSTR-3B and subsequently rectified in GSTR-9 and GSTR-9C but was not considered.
- A rectification application dated 30.12.2024 was also rejected, leading the petitioner to file a writ petition before the High Court.

Held:

- The Court held that the adjudication proceedings were confined strictly to the three grounds mentioned in the show cause notice and adjudication order.
- The issue of alleged excess zero-rated supplies was never part of the original proceedings and could not have been introduced at the appellate stage.

- Though Section 107 grants wide powers to the appellate authority, enhancement of tax liability is expressly subject to compliance with the second proviso to Section 107(11), which mandates issuance of notice and grant of reasonable opportunity of hearing.
- In the present case, the appellate authority enhanced the taxable turnover without issuing any notice or affording an opportunity to the petitioner, thereby violating statutory safeguards.
- The Court relied upon Hriday Kumar Das v. State of West Bengal, wherein it was held that non-compliance with Section 107(11) vitiates an appellate order to the extent it enhances tax, interest or penalty.
- The Court further observed that selective reliance on figures in GSTR-3B, without considering rectifications made in GSTR-9 and GSTR-9C, reflects clear non-application of mind.
- Accordingly, the appellate order was set aside to the limited extent of enhancement of taxable turnover and levy of tax thereon, and the matter was remanded to the appellate authority for fresh consideration after granting an opportunity of hearing.

TATTVAM COMMENTS:

- This decision emphasizes the statutory limitation on appellate powers under Section 107, particularly in cases involving enhancement of tax liability.
- The ruling underscores that appellate authorities cannot travel beyond the scope of the show cause notice or adjudication order without following due process.
- It also provides important clarity that figures disclosed in annual returns and audit reports cannot be mechanically ignored in favour of GSTR-3B, especially where rectifications are duly explained.

l) Blocking electronic credit ledger while placing reliance upon reports of Enforcement authority without independent analysis was held as not sustainable as it was based on borrowed satisfaction. (In favour of the Petitioner)

[RDTMT Steels (India) Pvt. Ltd. v. Assistant Commissioner of Commercial tax (Admin), 2026 (1) TMI 91 - Karnataka High Court]

Facts:

- The petitioner challenged the blocking of its electronic credit ledger ('ECL') under rule 86A of the CGST Act, 2017 pursuant to the communication/ order dated 19.11.2025. The grievance arose when the impugned order failed to record any independent or cogent 'reason to believe' justifying the blocking of credit and thereby the action of the department was in violated the mandatory requirements in rule 46A of the CGST Act. Furthermore, no pre-decisional hearing was afforded to the petitioner prior to passing of the order.

Held:

- Relying upon the judgement of the division bench of the said court in the case of *K-9- Enterprises V. State of Karnataka (2024) 167 taxmann.com 499/ W.A. No. 100425/2023 dated 02.04.2024,* the Hon'ble Karnataka High Court held that the impugned order was unsustainable due to the following:

    - No pre-decisional hearing was provided / granted by the respondents before passing the impugned order, violating the principles of natural justice.
    - The impugned order which invoked Section 86A of the CGST Rules to block the ECL, lacked independent or cogent reasoning and merely placed reliance on the Enforcement reports alleging the receipt of ITC from non-existent suppliers and issuance of multiple e-way bills for the same vehicle for different routes.
    - Such reliance placed by the department was impermissible in law, since the same amounted to 'borrowed satisfaction' as held by the Hon'ble Division Bench of the said Court.

- Accordingly, the Hon'ble court quashed the impugned order and directed the respondents to unblock the ECL immediately upon receipt of the order.

TATTVAM COMMENTS:

- **T**his judgment reinforces the principle that blocking of an Electronic Credit Ledger (ECL) under Rule 86A of the CGST Rules cannot be exercised mechanically or on "borrowed satisfaction." The Court's insistence on independent and cogent reasons to believe, strengthens taxpayer safeguards against arbitrary administrative action.
- By quashing the impugned order, the Court clarified that reliance solely on enforcement reports, such as allegations of ITC from non-existent suppliers or multiple e-way bills for the same vehicle, does not meet the statutory threshold. The Court's ruling underscores that natural justice and reasoned decision-making are indispensable prerequisites before curtailing a taxpayer's credit rights.

m) Repeated Writ Petitions to Avoid Pre-deposit – Abuse of Process; Appeal Dismissal Upheld.

[M/s Simla Gomti Pan Products Pvt. Ltd. v. Commissioner of State Tax, UP – 2025 (11) TMI 760 – Allahabad HC]

Facts:

- The petitioner was subjected to assessment proceedings under Section 74 of the UPGST Act for Assessment Years 2021-22 to 2023-24.
- Assessment orders were passed on 24.04.2025, raising tax demands.
- Instead of filing statutory appeals with mandatory pre-deposit under Section 107(6), the petitioner initially filed writ petitions before the High Court.
- The writ petitions were dismissed, and the petitioner was directed to avail the appellate remedy.
- Due to non-compliance with Section 107(6), the appeals were dismissed on the ground of limitation and non-maintainability.
- Aggrieved, the petitioner again filed a writ petition challenging the dismissal order and sought exemption from pre deposit and condonation of delay.

Held:

- The High Court held that the requirement of pre-deposit under Section 107(6) of the GST Act is mandatory in nature.
- The petitioner was fully aware of the statutory remedy and the condition of pre-deposit but deliberately avoided compliance.
- Repeated filing of writ petitions to circumvent statutory provisions amounts to abuse of the process of law.
- The Court observed that the petitioner had sufficient opportunity to pursue appellate remedies in accordance with law.
- Condonation of delay cannot be granted when the statutory pre-condition of pre-deposit is not fulfilled.
- The Appellate Authority rightly dismissed the appeal for non-compliance with Section 107(6).
- The writ petition was therefore dismissed as misconceived and not maintainable.

TATTVAM COMMENTS:

- This judgment reiterates that pre-deposit under Section 107(6) is a mandatory statutory requirement and not a procedural formality.
- Taxpayers cannot bypass appellate remedies by repeatedly invoking writ jurisdiction.
- The ruling discourages forum shopping and dilatory tactics in GST litigation.
- It reinforces judicial discipline and promotes adherence to statutory timelines and conditions

n) Section 74 cannot be invoked where tax with interest is paid voluntarily amid industry-wide confusion

[M/s MRF ltd vs Additional Director DGGI Delhi Zonal Unit, Madras High Court, 2025 (12) TMI 1442 - Madras High Court]

Facts:

- The Petitioner, M/s MRF Limited, a listed company in India as well as abroad, is engaged in manufacture and supply of tyres, tubes and flaps (TTF).
- With the introduction of GST w.e.f. 01.07.2017, tyres, tubes and flaps were all taxable at the rate of 28%. Supplies were effected by dispatching tyres with tubes and flaps placed inside the tyres and wrapped together in a carry-strapping form. Separate invoices were raised for each item.
- Subsequently
    - GST rate on tubes was reduced from 28% to 18% w.e.f. 15.11.2017
    - GST rate on flaps was reduced from 28% to 18% w.e.f. 01.01.2019
- This led to industry-wide confusion on whether supply of TTF in carry-strapping form constituted a composite supply or individual supplies.
- To avoid litigation and buy peace, the petitioner, vide communication dated 07.01.2019, voluntarily conveyed its intention to treat the supply as composite supply and to discharge the differential tax along with interest. The entire differential tax and interest were duly paid on 21.02.2019 through the subsequent return.
- Meanwhile, DGGI conducted an investigation on 21.01.2019. Despite the fact that no tax dues were outstanding as on the date of issuance of show cause notice, a SCN dated 07.04.2022 under Section 74 was issued alleging wrongful availment of ITC of approximately ₹78 crores and proposing penalty under Section 122(3).
- Aggrieved, the petitioner approached the High Court challenging the invocation of Section 74 itself.

Held:

- The Hon'ble Madras High Court held that the petitioner had voluntarily disclosed the short payment and paid the entire tax along with interest prior to issuance of the show cause notice. The dispute arose due to industry-wide

confusion regarding the nature of supply, and no mala fide intent could be attributed to the petitioner.

- The court held that Section 74 can be invoked only where tax is short paid by reason of fraud, wilful misstatement or suppression of facts. Mere payment of tax after initiation of investigation does not justify invocation of Section 74, particularly when the intention to pay was communicated prior to such investigation. The bar under Section 39(9) was held to be inapplicable in the absence of prior enforcement action.
- The show cause notice issued under Section 74 was quashed, while leaving the issue of composite versus individual supply open.

TATTVAM COMMENTS:

- The ruling emphatically reiterates that Section 74 is not a default remedy but a penal provision requiring strict preconditions
- By distinguishing genuine interpretational disputes from cases of intentional evasion, the Court makes it clear that voluntary disclosure and payment of tax with interest, particularly in a climate of industry-wide uncertainty, is fundamentally inconsistent with allegations of fraud or suppression under Section 74.
- The Court also cautioned against misapplication of Section 39(9) to defeat voluntary compliance, holding that enforcement action must precede disclosure for the bar to operate.
- Importantly, the decision reinforces that issuance of show cause notice itself can be challenged at the threshold where jurisdictional conditions of Section 74 are not satisfied, thereby protecting assessees from unwarranted penal proceedings.

o) Assessment proceedings against a deceased taxpayer under GST are invalid and must involve the legal heir for fresh assessment as per Section 93 CGST Act; the ex-parte order was quashed with recovery restricted to the deceased's estate.

[Baratam Satish v. Joint Commissioner of Central Tax, 2026 182 taxmann.com 89 (Andhra Pradesh)]

Facts:

- The petitioner's father, Late B. Kameswara Rao, proprietor of M/s. Aravinda Enterprises and registered under GST, died on 21.12.2021.
- A show cause notice dated 16.08.2023 was issued for the period July 2017 to March 2018, proposing tax, interest, and penalty, an assessment order was passed on 25.01.2024 directly against the petitioner as legal heir, despite the business closure on 21.04.2023). The petitioner challenged the order via Writ Petition No. 6029 of 2025.
- Issue in the case was whether the assessment order passed against the legal heir (son) of a deceased taxpayer without involving him in proceedings complies with Section 93 of the CGST Act, 2017, particularly regarding assessment and recovery of dues from a deceased person.

Held:

- Proceedings against a deceased person are legally unsustainable, as assessment and adjudication can be undertaken only against persons who are alive.
- Under Section 93 of the CGST Act, statutory dues of a deceased person remain recoverable, but only from the business carried on by the deceased or from his estate.
- In the absence of a specific statutory mechanism, a fresh assessment must be conducted by involving the legal representative or the person continuing the business, after issuance of due notice.
- Any recovery pursuant to such assessment is strictly restricted to the estate of the deceased, and the legal representative’s liability is limited to the extent of assets inherited.

TATTVAM COMMENTS:

- This ruling clarifies procedural gaps under Section 93 GST for deceased taxpayers, emphasizing involvement of legal heirs in assessments rather than *ex-parte* orders, aligning with principle of natural justice in tax litigation.

p) Liberty granted to file Revocation Application against Cancellation of GST Registration to be decided on merits despite initial non-response.

[Sk. Amir Chand v. The State of West Bengal & Ors. WPA 17949 of 2025 – Calcutta High Court]

Facts:

- The petitioner filed a writ petition assailing an order dated July 29, 2025, passed by the Proper Officer cancelling the petitioner's GST registration.
- The proceedings were initiated via a show-cause notice dated April 3, 2025, alleging that the petitioner had availed Input Tax Credit (ITC) in violation of Section 16 of the GST Act, 2017.
- The petitioner could not reply to the show-cause notice, leading to the cancellation order being passed ex-parte.
- The petitioner approached the High Court immediately after the cancellation order was passed.

Held:

- The Calcutta High Court noted that the correct remedy for a cancelled registration is to approach the Proper Officer with an application for revocation under Section 30 of the Act read with Rule 23.
- The Court granted liberty to the petitioner to file an application for revocation of cancellation before the Proper Officer within two weeks from the date of the order.

- The Proper Officer was directed to dispose of the application within four weeks, strictly in accordance with the law, treating the application as having been filed within the statutory time limit.
- The Court mandated that the Proper Officer must grant an opportunity of hearing to the petitioner and take an independent decision on the matter.

TATTVAM COMMENTS:

- This judgment reinforces the principle that while the High Court may not entertain a writ petition when an alternative statutory remedy (revocation application) exists, it can facilitate justice by extending the limitation period for such applications.
- It clarifies that where a petitioner approaches the Court diligently, procedural delays in filing for revocation may be condoned to allow for a decision on the merits.

ADVANCE RULING

q) Whether or not reverse charge mechanism applicable in the case where reimbursement is made to a foreign attorney in lieu of patent filing and the company is not planning to do any business.

(M/s Medtrainai Technologies Private Limited- 2025 (12) TMI 1726 - Authority for Advance Ruling, West Bengal)

Facts:

- The Applicant, acting on behalf of one of its directors, filed a patent in Japan on 17.10.2024 for 'system and method for Airway Management Training using smart manikins, augmented reality and adaptive learning'. For this purpose, the Applicant engaged Seenergi IPR (GSTIN: 19ABLFS2275H1ZR) as its agent to facilitate and comprehend the filing.
- Upon completion of the assignment, the agent issued an invoice clearly bifurcating its own fees and reimbursement of the expenses paid to the foreign attorney for patent filing in Japan. The said invoice stated that GST if applicable shall be paid by the Applicant on RCM.
- In light of the above, the Applicant approached the authority for Advance Ruling (AAR) seeking clarity on the following:
    - Whether GST is payable on reimbursement of expenses incurred towards patent filing in the Japanese Patent Office, given that the Applicant does not intend to conduct any business in Japan.
    - Whether the same position would apply to reimbursements relating to patent filings in other foreign jurisdictions, namely the USA and UK.
- The Applicant contended that
    - The reimbursement is a mere pass through of expenses and does not constitute 'consideration' under GST law. It was also noted that the Applicant is not deriving any monetary benefit from the patent filed and therefore, the transaction shall not be considered as 'in the course or furtherance of business'.
    - Payments made to a foreign advocate fall within the ambit of exempt supplies under entry No. 45 of notification No. 12/2017 dated 28.06.2017

which provides for exemption on legal services from an individual advocate to a business entity.

Held:

- In a detailed ruling, the Hon'ble West Bengal AAR categorically rejected the Applicant's submissions and held that the **expenses/ reimbursement in question attract GST under reverse charge mechanism (RCM)**.
- The AAR clarified that the transaction could not be treated as a reimbursement since the Applicant had made payments to the agent *prior* to the agent incurring such expenses. It was further observed that the act of filing patents is aimed to protect intellectual property which squarely within the course or furtherance of the applicant's business.
- At last, the AAR emphasized that the definition of 'advocate' or 'senior advocate' must be construed in line with the Advocates Act, 1961. Consequently, foreign attorneys cannot be brought within the ambit of entry no. 45 of Notification No. 12/2017 which states that any services provided by an individual advocate or firm of advocates to a business entity with a turnover making it eligible for exemption from registration under CGST Act will be treated as 'exempted supply'.
- The ruling concluded that the service of patent filing provided by foreign attorneys are taxable and in terms of entry No. 2 to Notification No. 13/2017 dated 28.06.2017, the Applicant is liable to discharge tax liability under reverse charge.

TATTVAM COMMENTS:

- The AAR's finding underscores that mere labelling of an expense as 'reimbursement' will not suffice and the payments made in advance to an agent will fall squarely within the ambit of taxable supply.
- By recognizing patent filing as an act in furtherance of business, the ruling expands the scope of what all constitutes business-related services. This interpretation reinforces that protection of intellectual property is not ancillary but integral to business operations.

- The categorical exclusion of foreign attorneys from the definition of 'advocate' under the Advocates Act, is a significant move. It closes the door on attempts to claim exemption under **Entry No. 45 of Notification No. 12/2017** for services rendered by foreign legal professionals.

r) Sponsorship services provided by MGMI liable to GST under Forward Charge as MGMI qualifies as a "body corporate"

***(Re: M/s. The Mining Geological and Metallurgical Institute of India, 2025 (12) TMI 986 – AAR, West Bengal*]**

Facts:

- The applicant, M/s. The Mining Geological and Metallurgical Institute of India (MGMI) is a not-for-profit organization incorporated under the Indian Companies Act, 1882. MGMI is engaged in, inter alia, providing sponsorship services to various recipients located in the taxable territory.

- The applicant sought an advance ruling on whether it qualifies as a "body corporate" for the purposes of the CGST Act, SGST Act and IGST Act, 2017 and, consequently, whether the sponsorship services provided by it are liable to GST under the reverse charge mechanism or whether the tax liability is required to be discharged by the applicant under the forward charge mechanism.

Held:

- The Authority examined the definition of "body corporate" as provided under Section 2(11) of the Companies Act, 2013, which is applicable for the purposes of the GST laws. It was observed that the definition of "body corporate" inclusively covers companies incorporated under the Companies Act or any previous company law and specifically excludes only (i) co-operative societies registered under any law relating to co-operative societies, and (ii) such other bodies corporate as may be notified by the Central Government.

- The Authority noted that the applicant was incorporated as a company under the Indian Companies Act, 1882, which qualifies as a "previous company law"

within the meaning of the Companies Act, 2013. Further, MGMI is neither a co-operative society nor a body corporate notified by the Central Government for exclusion from the definition.

- Accordingly, the Authority held that MGMI qualifies as a "body corporate" for the purposes of the GST laws. Consequently, the sponsorship services supplied by MGMI to recipients located in the taxable territory are liable to GST under the forward charge mechanism, and the tax liability is required to be discharged by the applicant itself and not under the reverse charge mechanism.

TATTVAM COMMENTS:

- This ruling clarifies that **Section 8 / not-for-profit companies are "body corporates" for GST purposes** if incorporated under the Companies Act or any previous company law.

- The Authority has held that **charitable or non-profit character is irrelevant** once the statutory definition of "body corporate" is satisfied. Where the GST notification expressly adopts the Companies Act definition, the same must be applied **strictly and literally**, without importing considerations of profit motive.

- Accordingly, sponsorship services provided by Section 8 entities are **liable to GST under the forward charge mechanism**.

GST PORTAL ADVISORY

s) GSTN Advisory on Interest Collection and Related Enhancements in GSTR-3B

(Applicable from January 2026 Tax Period Onwards)

Background:

GSTN enhanced automated interest computation in GSTR-3B from January 2026 onwards as per Section 50 of the CGST Act read with Rule 88B of the CGST rules to extend the benefit of the minimum cash balance available in the Electronic Cash Ledger. Additionally, other enhancements have also been made in the portal related to GSTR-3B.

Advisory:

GSTN has introduced the following key enhancements in GSTR-3B:

- **Revised Interest Computation in Table 5.1 of GSTR-3B**
  - Interest shall be calculated after deducting minimum Electronic Cash Ledger (ECL) balance from the due date of return filing till the date of tax payment (offset). Revised formula for interest computation is presented below:
  - **Interest = (Net Tax Liability – Minimum Cash Balance in ECL) × (No. of Days of Delay / 365) × Applicable Interest Rate**
- **System-Generated Interest:** Auto-populated interest in Table 5.1 is non-editable downward, editable upward, and represents minimum statutory liability.
- **Tax Liability Breakup:** Tax Liability Breakup Table shall be auto-populated based on document dates declared in GSTR-1, GSTR-1A, and IFF data for previous-period supplies for which tax liability is discharged in current period. The said values are suggestive and editable (only upwards) in nature.
- **Cross-Utilisation of ITC:** After exhausting IGST credit, CGST and SGST credit may be utilised for setting off IGST liability in any order.
- **Interest via GSTR-10:** Interest on delayed filing of last GSTR-3B by cancelled taxpayers shall be recovered through Final Return in GSTR-10.

t) Advisory on Retail Sale Price (RSP) based Valuation of Notified Tobacco Goods under GST.

(Applicable from 01.02.2026)

Background:

Notifications 19/2025-CT and 20/2025-CT mandate RSP-based valuation for notified tobacco and tobacco related products from 01.02.2026 onwards. Under these notifications, GST on specified tobacco products is required to be computed on the basis of the RSP declared on the package, irrespective of the actual transaction value agreed between the supplier and the recipient.

Advisory:

- **Coverage:**
  Applies to pan masala, unmanufactured tobacco, cigars, cigarettes, manufactured tobacco, and non-combustible tobacco or nicotine products under notified HSN codes.
- **Valuation Shift:** Taxable value is derived from declared RSP for notified goods, replacing transaction value as taxable value under Section 15 for determining applicable tax liability. Thus, actual sales price of the said goods is irrelevant for determining GST liability.
- **Tax Formula:**
  - ✓ Tax = (RSP × Rate) ÷ (100 + Rate);
  - ✓ Deemed taxable value = RSP - tax amount.
- **Practical Impact:** RSP-based valuation may result in higher tax liability than tax liability based on commercial transaction value.
- **System Limitation:** Existing e-Invoice, e-Way Bill, and GSTR-1 systems follow transaction-value logic wherein invoice value cannot exceed the total of taxable value and tax liability, causing validation errors in RSP-based cases.
- **E-Invoice/EWB/ GSTR-1/1A/IFF Reporting:** For reporting purposes in e-Invoice, e-Way Bill, and GSTR-1, GSTR-1A, or IFF, taxpayers must disclose the net sale value, being the commercial consideration, in the taxable value field. However, tax must be calculated strictly as per the RSP-based valuation.

The total invoice value should be reported as the aggregate of the net sale value and the tax so computed.

- **Classification Requirement:** Accurate identification of notified goods is essential, as RSP valuation applies only where legally prescribed.

u) Advisory on Opt-In Declaration for Specified Premises under GST

(Advisory dated 04.01.2026)

Background:

- The Government has introduced an online facility on the GST Portal for hotel accommodation service providers to declare their premises as "specified premises", in accordance with Notification No. 05/2025–Central Tax (Rate) dated 16th January 2025.

- While such declarations for FY 2025–26 were filed manually, from FY 2026–27 onwards, taxpayers are required to submit these declarations online to ensure uniform compliance and transparency.

Clarifications:

- **Who Can File the Declaration**: Regular registered taxpayers and new applicants supplying hotel accommodation services may file the declaration. Composition dealers, SEZ units, TDS/TCS registrants, casual taxpayers, and cancelled registrations are not eligible.

- **Forms Prescribed**
  Existing registered taxpayers must file **Annexure VII**.
  New registration applicants must file **Annexure VIII**.
  The opt-out form (**Annexure IX**) will be made available separately.

- **Deadline for Existing Taxpayers (Annexure VII)**
  For every financial year, Annexure VII must be filed between 1 January and 31 March of the preceding year.
  For FY 2026–27, the deadline is 1 January 2026 to 31 March 2026.

- **Deadline for New Applicants (Annexure VIII)**

New applicants must file Annexure VIII within 15 days from the date of ARN generation, provided the registration is not rejected. If this period expires, filing is allowed only during the next Annexure VII window (1 January to 31 March).

- **Procedure for Filing:**
  Declarations must be filed online through:
  Services → Registration → Declaration for Specified Premises, using EVC authentication.

- **Other points:**
  A maximum of **ten premises** can be declared in one application. Additional premises require separate declarations.
  Taxpayers with suspended registrations may file declarations. Cancelled registrations are not permitted to file said declaration.

- **Validity and Withdrawal**
  Once filed, the declaration remains valid for future years unless the taxpayer files an opt-out declaration when the facility becomes available.

s

TATTVAM

CONTACT US

A-17, Pushpanjali Enclave, New Delhi - 110034

Oahfeo Workspaces, Building No 618P, Durga Colony, Sector 39, Gurugram, Haryana 122002

501, Sheetal Enclave, Mindspace, Nr. Tangent Showroom, Off New Link Road, Malad (W), Mumbai - 400064

+91 11 4904 0239

indirecttax@tattvamgroup.in