

**SUMMARY OF SCN CANT BE A SUBSTITUTE FOR STATUTORY REQUIREMENT OF ISSUING PROPER SCN:**

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**THE HON'BLE GAUHATI HIGH COURT IN THE CASE OF Vinit Kumar Jain V/s State of Assam, decided on 27-11-2024**

**Issue:**

Can a summary of the Show Cause Notice (SCN) be issued in place of a proper SCN?

**The Hon'ble High Court Judgment:**

The department issued a summary of the show cause notice to the assessee. However, the summary of the show cause notice in Form GST DRC-01 cannot replace the statutory requirement of issuing a formal show cause notice under Section 73(1). As a result, the impugned order dated 31.12.2023, which was based on the summary of the show cause notice, was set aside.

**रंगों के इस त्योहार पर आपकी ज़िंदगी में हर रंग खुशियाँ लाए। होली की हार्दिक शुभकामनाएँ!**