

HC: Holds That Summary in Form GST DRC-01 Cannot Replace Statutory Show Cause Notice Under Section 73 of CGST Act

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REFER THE DECISION OF THE HON'BLE GAUHATI HIGH COURT IN THE CASE OF

DNA Aggrotech Pvt. Ltd. Vs. State of Assam; Dated 21st March, 2025

Key Issues:

Can the summary of SCN in Form GST DRC-01 be a substitute for the show cause notice issued under Section 73?

Hon'ble High Court Judgement:

Statement of SCN" issued in Form DRC-02 as well as Summary of SCN in Form DRC-01 cannot substitute the requirement of issuance of SCN. It is the legal requirement as per section 73 of CGST Act read with Rule 142 of CGST Rules, 2017 and precedent condition prior to passing any order. **Accordingly, Impugned Order was not sustainable in the eyes and was set aside**

Section 73 read with Rule 142 of Central Goods and Services Tax Act, 2017.