

SC: Parallel GST Proceedings Allowed if Based on Different Issues

CA Prakash Chandra Jain

P.O. Brajrajnagar

Odisha- 768216

Cell: 94375-41690 / 70087-12242

Email: prakashchjain@yahoo.co.in



REFER THE DECISION OF THE HON'BLE SUPREME COURT OF INDIA IN THE CASE OF

Armour Security (India) Ltd. vs. Commissioner, CGST, Delhi East Commissionerate Citation: (2025) 33 Centax 222 (S.C.)

FACTS:

The taxpayer was facing two GST proceedings from different departments.

The taxpayer argued that Section 6(2)(b) of GST Act prevents parallel proceedings once one department has already started.

The department replied that the two proceedings were about different violations (different contraventions), so the bar under Section 6(2)(b) did not apply.

Hon'ble Apex Court Judgement:

The Supreme Court clarified the law:

No double proceedings for the same contravention – if one department has already started formal proceedings (like a Show Cause Notice) on a particular violation, another department cannot start again for the *same issue*.

But, different contraventions = separate proceedings allowed – even if both may lead to a similar kind of liability (like tax, interest, penalty).

Summons, search or seizure are not “proceedings” – only when a formal adjudication process begins (like issue of SCN) does Section 6(2)(b) apply.

****आप सभी को विजयादशमी (दशहरा) की हार्दिक शुभकामनाएँ।****

यह पर्व असत्य पर सत्य की, अधर्म पर धर्म की और अन्याय पर न्याय की विजय का प्रतीक है।

ईश्वर से प्रार्थना है कि आपके जीवन में सुख, शांति, समृद्धि और स्वास्थ्य सदैव बना रहे।