

HC: Revisional Authority Cannot Go Beyond SCN

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 CALCUTTA HIGH COURT IN THE CASE OF

Dinesh Infraprojects (P.) Ltd. v. State of West Bengal, Citation: [2025] 177 taxmann.com 424 (Calcutta)

Dinesh Infraprojects Pvt. Ltd. faced action from the Revisional Authority under GST.

**Normally, revisionary powers are meant for one thing:
To step in when a subordinate officer has passed an erroneous order that is
prejudicial to revenue.**

But in this case, the Revisional Authority went a step too far.

**Instead of merely reviewing the subordinate's order, it tried to add new grounds and
improve upon the original show cause notice (SCN) issued earlier.**

The company objected:

**"The Revisional Authority cannot go beyond the SCN. It's not their role to rebuild
or expand the case against us."**

The matter reached the Calcutta High Court.

The Court agreed with the assessee and clarified the law:

- **The Revisional Authority's powers are limited — it can only correct an
erroneous order.**
- **It cannot expand the scope of proceedings or create an improved SCN.**
 - **Doing so would violate fairness and go beyond the statute's intent.**
- **Conclusion**

 **Result: The action of the Revisional Authority was held invalid.**

// भगवान महावीर का संदेश //

"जीवो और जीने दो" — यही हो हमारा संकल्प।

 **जय जिनेन्द्र** 