

HC: Stay on SCN issued under Section 74 was granted due to lack of instances of wilful suppression, misstatement, or fraud

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THE HON'BLE GAUHATI HIGH COURT IN THE CASE OF

Bhagya Kalita V/s Union of India, decided on 25-11-2024

Issue:

Can SCN could be issued U/Sec 74 if it did not reflect instances of wilful suppression, misstatement or fraud?

The Hon'ble High Court Judgement:

Where assessee submitted that perusal of show cause notice did not reflect instances of wilful suppression, misstatement or fraud, notice was to be issued and interim stay was to be granted.

Section 74 of Central Goods and Services Tax Act, 2017