

## 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

Print Sales Company V/s State of Assam, decided on 6-1-2025

### 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:

Issuance of a summary in Form GST DRC-01 does not fulfill the requirement of a statutory Show Cause Notice under Section 73(1). In the absence of such notice, **the proceedings initiated and the order passed against the assessee are unsustainable and must be set aside**

**Section 73 of Central Goods and Services Tax Act, 2017.**