

HC: Orders that GST Officials Had No Authority to Seize Cash from Dealer and directs to release.

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 KERLA HIGH COURT

Centre CEtech Pvt. Ltd. V/s Intelligence Officer, Off intelligence Unit, State Goods And Service Tax Department, Kerala, decided on 27-1-2025

Key Issues:

Can cash be lawfully seized by the GST Authority from a dealer's premises?

Hon'ble High Court Judgement:

GST authorities cannot legally seize cash from premises unless it is part of the business stock. Even if the cash is later handed over to the Income Tax Department under Section 132A, the seizure remains invalid.

Section 74 of Central Goods and Services Tax Act, 2017