

**HC: GST authorities cannot issue a notice under Section 61 just because the sale price is lower than the market Price.**

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**REFER THE DECISION OF THE HON'BLE JHARKHAND HIGH COURT**

**Sri Ram Stone Works V/s State of Jharkhand, decided on 9-5-2025**

**Key Issues:**

**Can GST authorities issue a notice under Section 61 just because the sale price is lower than the market price?**

**Hon'ble High Court Judgement:**

**Section 61 aims to enable the Assessing Officer to detect discrepancies in returns filed by the assessee based on related particulars. It does not permit issuance of notice merely for differences between the sale price and market price.**

**Section 61 of Central Goods and Services Tax Act, 2017**