

DELHI SALES TAX CASES

Containing important decisions of the
Supreme Court of India, High Courts,
Sales Tax Appellate Tribunal, Other
Appellate and Revisional Authorities,
Notifications, Circulars, Articles, etc.

Editors-in-Chief

Kumar Jee Bhat, Advocate, H.L. Madan, CA

Index – Volume 60

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FROM THE DESK OF EDITOR-IN-CHIEF

“The law is reason free from passion.”

–Aristotle

It was my great privilege to assume the position of the Editor of the DELHI SALES TAX CASES beginning with Volume 56 Because I had to work with my elder brother and a great legal luminary of Sales tax and Vat Late Raj K Batra. It was a matter of great learning with him and Respected S.K. Khurans Ji. I was a novice in the art of editing but with the help of Late Batra Ji and Khurana Ji, I tried my best to come upto the their expectations and that too of my esteemed readers, who from time to time were raising queries and giving suggestions/ guidance for the betterment of the journal. Though my journey with the editorial board started as early as 2014 but major brunt started from 2018 when I was appointed as co-editor. I started my Job from proof reading and so on. During the year 2022, I was appointed Editor-in-chief in very grim and painful circumstances as our beloved senior was taken away by the almighty to his abode, and a great trust was reposed in me by the executive headed by Sh. Sanjay Sharma, President of the Bar Association. It was in real sense a great responsibility. Part 1 and 2 was released by Late Raj K Batra himself and it was the turn of Part 3 which was to be released after his death . As I was about to send this issue of the journal to the printer, I began to feel the full weight of responsibility that comes with taking over leadership of a long-standing publication of the highest reputation in one’s field. So I thought it proper to dedicate the Part 3 to Late Raj K. Batra. It is necessary to explain to readers that the law of taxation has indeed become so complex that it was simply no longer possible to cover all of it in a single issue. I have many plans and need to go beyond the printing of judgments only but what we call “the philosophy of tax law,” a keen awareness of the need for interdisciplinary studies and the importance of economics, politics, and other social sciences to the field. The current reputation of the Delhi Sales Tax Cases can essentially be credited to earstwhile editorial teams more to Late Raj K. Batra my predecessor, Legal Guru. I have often acknowledged the prodigious efforts that Late Raj K. Batra undertook on the journal in the service of the profession. Speaking for myself now, I would like to confess that I actually had no real awareness of the efforts involved. I have, at present, edited precisely five issues of the journal. It has been an immensely draining exercise.



My chief goal moving forward is to live up to the very high standards that were set for the journal. Very astute, frequent readers of the DSTC might notice some modest deviations with respect to past typographic and citation conventions. I hope you enjoyed reading the array of articles herein. I shall be failing in my duty if I do not acknowledge the help and efforts put by Mr. Rahul Chauhan, in preparing the draft and notes and Mr. Mukesh in getting the judgments copied, selected by me for the printing. As the last issue of 2022-23, this gives me an opportunity to thank all those authors of the Articles published during this year. The journal will continue to publish the quality judgments and other relevant material relating to GST and other allied laws in future as well. My best wishes to new team for the year 2023-24. I request new executive committee to appoint young energetic team to keep up the legacy of the journal.

“An unlimited power to tax involves, necessarily, a power to destroy; because there is a limit beyond which no institution and no property can bear taxation.”

– Chief Justice John Marshall

Editors-in-Chief
KUMAR JEE BHAT
ADVOCATE.

“We gained our freedom at a great cost. Every Indian, therefore, has to use his liberties to constantly question the actions of those in power because democracy gives no tickets to free meals. It is for us to assert and guard liberty and not be complacent about any encroachment.”

— Justice S. Ravindra Bhat

The best lawyers are the ones who are well acquainted with history, politics, economics and other social and scientific developments around them. A lawyer must be capable of dealing with a simple civil suit as well as disputes relating to intellectual property right, from issues of constitutional importance to IT related crimes. A lawyer is not a mere representative before the court. Simply knowing a statute will not help you in the long run. Your clients may expect you to be aware about different facets of business, society or even sports. A lawyer needs to be an all-rounder, a leader and a changemaker.

— NV Ramana, Chief Justice of India

Judicial independence is important as the ‘essence’ of Rule of law, which embeds both “decisional autonomy” and “institutional autonomy” (Freedom from the pressure from the State) Rule of law means that the ‘parameters of decision making and discretion’ remain always circumscribed by the Constitution and demands respect for constitutional conventions.

— Prof. (Dr.) Upendra Baxi

“The role envisaged in the Constitutional scheme for the court, is to be a gatekeeper (and a conscience keeper) to strictly check the entry of restrictions into the temple of Fundamental Rights. The role of the court is to protect Fundamental Rights limited by lawful restrictions and not to protect restrictions and make the rights residual privileges”

— V. Ramasubramanian J.

in Kaushal Kishore vs State of Uttar Pradesh (2023)4 SCC 1

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M/s Krishna Fashion

J-80

Attachment - Whether cash credit A/c can be attached U/s 83 of the CGST Act.

Held: The Hon'ble Court held that the law is well-settled that a cash credit account of the assessee cannot be provisionally attached in exercise of powers U/s 83 of the CGST Act. In para 3 of the order the Hon'ble Court stated why the cash credit account should not be attached.

Manish Scrap Traders

J-190

Attachment & Bail - The attachment order u/s 83 dated 12.01.2021 and 28.01.2021 have been challenged by in the writ petitions that during investigation respondents have appropriated an amount of Rs. 5.68 crore against a projected demand of Rs. 21 crore the petitioner agreed to pay another Rs. 1 crore within a week time.

HELD – The learned Senior counsel for the petitioner submits that Section 67 cannot be against the future receivables so as to strangle the entire business module of the petitioner. It was further submitted that as against the bail order dated 19.02.2021 in Crl. O.P. Nos. 2175 and 2176 of 2021, the Directors of the petitioner company have moved to the Hon'ble Supreme Court insofar as the condition, which mandates recovery/payment of entire balance amount in four instalments. It is submitted that the manner in which the entire recovery proceedings is being initiated is contrary to Section 73 and Section 74 of the CGST Act, 2017. On such deposit of Rupees One Crore, the impugned attachment orders shall stand vacated.

It is also open to the respondents to take steps for cancelling the bail order

in case, the Managing Director and the Director of the petitioner company have violated any of the conditions of the bail order dated 19.02.2021.

Sri. Marg Human Resources Pvt. Ltd.

J-162

Bail – Whether an assessee who has been put behind the bars for evasion of tax will not be granted bail, where the Department failed to lead pre-charge evidence for six months.

Held – Petition could not be kept behind bars for indefinite period. Thus the Petitioner to be released on regular bail on furnishing Bail / Surety Bond.

Rajan Arora

J-209

Bail – Ten percent of alleged evaded tax paid – charge sheet filed on Sept. 30, 2022 further personal bond in sum of Rs. 1,00,000/- together with two sureties in sum of Rs. 50,000/- each prescribed – also to deposit his passport – whether assessee to be released on bail justified –

Held – YES – to comply with all the conditions laid down U/s 437(3) of Code of Criminal Procedure.

Khem Chand Thathera

J-247

Cancellation of Registration – Whether RC can be cancelled without a Notice under Rule 25, Mandating the presence of the assessee at the time of verification – Whether it is necessary to upload the verification report in REG-30, within 15 days from the date of such verification.

Held: It is necessary to issue notice for verification and registration cannot be cancelled without providing a proper opportunity order cancelling RC not sustainable Department directed to restore the RC.

Bimal Kothari

J-221

Cancellation of Registration – The Assessee did not take steps for restoration inspite of extension of time – whether High Court was right in restoring the Registration with condition.

Held – YES

Trans India Carco Carriers

J-253

Cancellation of Registration - It is not disputed that appeal against can-

cellation of the GST registration can be filed within three months which can be extended by a further period of 30 days. The petitioner filed the e-appeal on 27.09.2022 but could not submit the hard-copy. The petitioner has challenged the order dated 28.09.2022 whereby his appeal has been dismissed on the ground of same being time-barred.

In this background, the order dated 28.09.2022 is set aside. The petitioner is given liberty to file appeal against the cancellation of GST registration to the competent authority within ten days from today.

Prakash Purohit

J-285

E-Way Bill – intra State supply – vehicle carrying goods could not reach destination due to Blockade / Jam on Road – Next day was a Sunday – On next working movement started – Detained by Deputy State Officer – alleging that validity of Eway Bill had expired – Departmental Officers unloaded goods at the premises of his relative – Representation for release of goods – Circumstances Explained – Goods not released for 15 days – Tax and penalty deposited – Order passed by Senior Assistant who is not authorised – Goods released – before High Court Respondent submitted that due to clear evasion explanation not considered.

Cost – High Court held the conduct of respondents as arbitrary, illegal, violative of Article 14 of constitution and abuse of power – A cost of Rs. 10000/- was imposed on the Respondents?

M/s Satyam Shivam Papers Pvt. Ltd.

J-71

E-way Bill – Whether Penalty can be imposed on non-filing of Part-B of E-way Bill when the goods are transported within the State upto 50 Kms. as per Rule of CGST Rules.

Held – No

Lotus Kaleen Pvt. Ltd.

J-293

E-way Bill / Penalty - Whether an assessee is liable to be penalty for not renewal of E-way Bill in transit after reaching his destination state

Held – NO

Balaji Steel Rolling Mills Ltd.

J-279

High Court Order – Disobedience of order – subordinate Courts directed to

grant Hybrid Hearing in view of continuing pandemic – some of the Courts not complying – despite best efforts of petitioner’s counsel V C Hearing did not start – matter dismissed for non prosecution – order passed not uploaded on website – whether justified?

Anil Kumar Hajelay & Ors.

J-31

Input Tax Credit – Blocking of Input Tax Credit – Rules 86A(3) of CGST and DGST Rules – Rule imposes restriction of One Year – Blocking Beyond one year – Whether justified?

RCI Industries and Technologies Ltd.

J-82

Input Tax Credit - Whether on facts and circumstances, the Input Tax Credit was validly allowed by High Court and deleted penalty in view of the judgment of Apex Court in Suresh Trading Co. and Vardhman Mills by (Rajasthan High Court)

HELD – YES –

Therefore, we are of the considered view that the issue raised in this petition has already been settled by this court in more than one decision.

The learned counsel for the Revenue could not bring to the notice of this court any different view expressed by the apex court on the issue.

Asha Oil Traders

J-109

Input Tax Credit - Whether electronic credit ledger can be restricted to allow credit from it amounting to Rs. 1.9 crore.

Held – There was no reason recorded by the authority for exercising power U/r 86A of the Rules which would show independent application of mind that could constitute reasons to believe which was a sin qua non for exercise power under rule 86A of Rules – the order was liable to be set aside.

Rajnandini Metal Ltd.

J-257

Input Tax Credit / Penalty - Whether ITC can be rejected / denied on mismatch of Annexure 2A & 2B – whether imposition of penalty is justified.

Held – NO – The dealer having filed all the documents like tax invoice annexure 2B copy of ledger account of the purchasing dealer and selling dealer the rejection / denial of ITC not justified. In the given circumstances, the result is that the Revenue Department was precluded from invoking

provisions of Section 92 of the DVAT Act to deny ITC to the Appellant.

Honeywell Automation India Ltd.

J-288

Interest - Whether liability of interest under Section 50 of JGST Act, 2017 can be raised without initiating any adjudication process under section 73/74 of the Act in the event assessee raising dispute towards the liability of interest. An incidental question also arises, whether recovery proceeding under Section 79 of the Act can be initiated for recovery of interest under Section 50 of the Act without conclusion of adjudication proceeding under the Act.

HELD – We are thus satisfied that the Respondents have failed to follow the procedure prescribed in law before issuing Summary of the Order in Form GST DRC-07 holding the petitioner liable to pay interest under section 50(1) of the Act due to late filing of GSTR-3B and not depositing the due interest on its own. As such, writ petition succeeds only on the point of failure to follow the principles of natural justice and the procedure prescribed in law.

Narsingh Ispat Limited

J-140

Investigation – officers of the Department visited the premises of the Tax Payer – investigated regarding alleged wrong availment of Input Tax Credit – tax payer deposited certain amount during the visit – case of the petitioner is that it was paid under coercion – Respondent says it was paid after admitting wrong doing – Nature of payment?

Document seized – Requirements in Show Cause Notice – documents not required – return of documents!

M/s Aditya Energy Holdings

J-64

Jurisdiction - Whether an officer having jurisdiction for carrying investigation search and seizure can also pass an order of adjudication.

Held: Prima facie according to us, there would be likelihood of bias, if the person, who carried out the search and seizure operation is also empowered to conduct the adjudication proceedings.

Swastik Plastics

J-175

Jurisdiction - Whether or not parallel proceedings for the same tax period by the same department can be done U/s 61.

Held: That since the audit proceedings u/s 65 of the CGST Act was already commenced, it is but appropriate that the proceedings should be taken to the logical end. The proceedings initiated by the Anti-Evasion and Range Office for the very same period cannot be proceeded with any further.

Directed the Respondents to issue SCN to the Appellants within a period of six weeks for receipt of the server copy of this judgment and order and afford a reasonable opportunity to the Appellant to submit with documents

Allowed the appeal filed by the Appellant and set aside the impugned order directing the department that an opportunity must be granted to the authorized representative of the Appellant either in physical or any other mode and the order must be passed on merits and in accordance with law within a period of three weeks hearing is concluded. Second and Third respondents are restrained with proceeding further against the appellants in respect of the very same period.

R. P. Buildcon Private Limited

J-194

Limitation – Application for Condonation of delay – rejected as time barred – Rent Control Revision – Appeal held as within limitation in view of order of Hon'ble Supreme Court in suo moto cognizance of limitation CWP No. 3 of 2020 – no formal application for condonation required.

K. Sulaiman.

J-34

Limitation – Extended period of limitation – Hon'ble Supreme Court suo moto extended period of limitation – Condonable or not condonable – two applications for refund rejected – Third application for refund – Required to be filed – Filed within two years in accordance with Circular 20/16/04/18 GST dated 18th November, 2019 under Section 54(1) of the Central Goods and Services Tax Act, 2017 – The limitation period falls within the period which was excluded by Hon'ble Supreme Court – Rejection of third application for refund as time barred – Whether justified?

Saiher Supply Chain Consulting Pvt. Ltd

J-37

Limitation – Extended period of limitation as per orders of Hon'ble Supreme Court – subsequent circular by CBIC.

Limitation – Extension of Limitation in suo moto proceedings by Hon'ble Supreme Court – Order passed under Article 142 of the Constitution of India – Extension of limitation order – Whether automatic extension of limitation?

Whether application for Condonation required to satisfy the Court / Tribunal?

M/s Essjay Ericsson Pvt. Ltd

J-55

Limitation - When will limitation start for imposition of penalty U/s 275 of Income Tax Act, 1961. Where the assessing Officer has initiated penalty proceedings in his / her assessment order, that date is to be taken as the relevant date as for as section 275(1)(c) of Income Tax Act.

Bechtel India Pvt. Ltd.

J-281

Limitation - Appeal filed electronically within prescribed time – Hard copy filed physically subsequently – Whether appeal filed can be held or time barred-

Held – NO – Sufficient and reasonable opportunity was not provided by the appellate authority before passing the order which was violative of principle of natural justice – The order deserves to be quashed.

G.G. Agencies

J-250

Limitation & ITC -

i. Whether an order passed beyond limitation U/s 74(8) is a valid order?

Held : No.

ii. Whether an order rejecting claim of ITC can be termed as legal and valid in absence of specific material regarding providing of proof of documents and exact date of cancellation of registration certificate.

Held: No.

Champion Engg. Works

J-203

Penalty - Whether inadvertent mistake in the invoice shall be penalized under section 129(3) of the CGST Act, 2017.

S.P. Traders

J-107

Penalty - Whether penalty can be imposed u/s 86(14) by a system generated undersigned order?

Cool Bird Engineers

J-225

Penalty - Whether penalty could be levied for non-initiation of proceedings u/s 73 / 74 of the CGST Act for release of goods detained during transit

Held – NO – As the proceedings had been initiated and concluded of U/s 129 and owner of the goods had not come forward for payment of this penalty determined order passed were to be set aside. The amount paid by the assessee for release of the goods shall be refunded to the assessee within preferably two months.

Bharti Airtel Ltd.

J-263

Rectification - Whether rectification of an order for cancellation of RC can be done U/s 161 of the CGST Act, 2017 i.e. errors, which are apparent on the fact of record.

Held: Yes

Bansal Steels

J-179

REFUND – Goods and Services Tax – Department issued SCN alleging misdeclaration – Replied by Tax Payer – Refund rejected – Application for refund made under section 54(3)(11) – Interpretation of accumulated ITC where credit accumulated on account of rate of tax on input being higher than rate of tax on output supplies? – Supply of same goods to specified customers i.e. Government Departments etc. – Tax Payer not a manufacturer – Refund claim rejected.

BMG Infomatics Pvt. Ltd. & Ors.

J-6

Refund – Application for refund – rejected as time barred – Filed Beyond the period of limitation – rejection records – application has been examined – No recording of reasons for refund as per Rule 92(3) of CGST Rules, 2017 – Whether justified?

GNC Infra LLP

J-42

Refund – On 18th February 2021 – The Respondent No.2 rejected the Application for Refund made by the petitioner under Section 54 Of the Central Goods and Services Tax Act, 2017 (for Short, 'C.G.S.T. ACT') on the ground that the refund application was not filed electronically and not in compliance with the Circular No. 125/44/2019-GST dated 18th November 2019.

This Court rejected the similar stand taken by the learned counsel for revenue and held that rule 97a cannot be construed in a manner as sought

to be canvassed by the learned counsel for revenue so as to defeat the purpose of legislation. this court accordingly held that the impugned circular would certainly be applicable to all applications filed electronically on the common portal but the impugned circular cannot affect or control the statutory rule. this court accordingly quashed and set-aside the impugned order therein and clarified that the said circular shall be applicable only to applications filed electronically on the common portal but would have no applicability to an application for refund which is filed manually.

C.P. Ravindranath Menon & Ors.

J-87

Refund – Whether a mistakenly a wrong claim of refund claimed in a refund application instead of ticking a correct claim another claim gets ticked – the refund claim should be reject.

Held: That rejecting the refund solely on the inadvertent error that had transpired would be hypothetical and the conclusion of the officer to this effect is thus set aside.

Abi Egg Traders

J-200

Registration Cancellation – See Show Cause Notice

Registration - The application filed by the writ applicants for revocation of cancellation of registration was looked into by a quasi-judicial authority, the order of the Supreme Court extending the period of limitation in view of the COVID-19 pandemic would apply and in such circumstances, the limitation in accordance with the order passed by the central board of indirect taxes and customs could be said to have been extended. Since the registration certificate of the writ applicants came to be cancelled solely on the ground of non-filing of the returns, which was on account of non-payment of tax and the writ-applicants now having paid such outstanding tax, the registration certificate of the writ applicants should be ordered to be restored so that they are able to continue with their business. Accordingly, this writ petition is allowed. The statutory liabilities of the petitioner following cancellation of registration, nonfiling of returns and non-payment of tax will continue to operate against the petitioner notwithstanding the directions contained in this judgment.

Pandarakandiyil Moideenkutty

J-102

Registration - Whether cancellation of registration is liable to be revoked on the following grounds: -proprietor not keeping good health during pandemic all his tax liability paid till date of cancellation as the order shows NIL liability.

Even if the Affidavit directing to file all returns and tax liability not filed before Appellate Authority.

T S Events and Management

J-177

Returns / Penalty - Whether interest and penalty can be charged by the department under CGST & SGST Act for late filing of returns, when there are technical glitches in the GST portal.

Held - NO interest and penalty can be levied/charged during the period of glitches.

R.K. Goyal Steels Private Limited

J-230

SHOW CAUSE NOTICE – Goods and Services Tax – Demand of tax, interest and penalty on the same date – Grievance of petitioner is that SCN is vague – No specific allegation – Does not disclose basis of Demand – Registration of Tax Payer cancelled consequently notice issued – Whether justified?

Teneron Limited

J-1

SHOW CAUSE NOTICE – Proposal to demand Service Tax on certain Services – Noticee demands details of demand for each service – order passed levying tax on services apart from services mentioned in SCN – Whether justified?

R. Ramdas

J-2

Show Cause Notice – Contains No fact or reason – Registration cancelled – Personal appearance of DGST ordered – validity of Show Cause Notice

Shakti Shiva Magnets Private Limited

J-84

Show Cause Notice – Show cause notice dated 08.05.2020 was issued to the petitioner under rule 22(1) of the GST Rules whereby it was alleged that on the basis of the information which has come to the notice of the Assistant Commissioner it appears that your registration is liable to be cancelled.

In the present case, the arbitrary exercise of power cancelling the registration in the manner in which it has been done has not only adversely affected the petitioner, but has also adversely affected the revenues that

could have flown to the coffers of GST in case the petitioner was permitted to carry out the commercial activities. the actions are clearly not in consonance with the ease of doing business, which is being promoted at all levels. for the manner in which the petitioner has been harassed since 20.05.2020, the state government is liable to pay a cost of Rs. 50,000/- shall be paid to the petitioner within a period of two months, failing with the petitioner shall be entitled to file a contempt petition.

DRS. Wood Products Lucknow

J-92

Show Cause Notice - A Show Cause Notice dated 20.04.2020 was issued by the Assistant Commissioner, Central Tax Division-I, Gautam Buddha Nagar, Uttar Pradesh, calling upon the petitioner to show cause why its refund claim, filed for the month of February 2020 under section 54 of the central goods and services tax act, 2017 (hereinafter referred to as the "CGST act"), be not rejected and the alleged inadmissible credit amounting to Rs. 18,26,78,282/- (rupees eighteen crore twenty six lakh seventy-eight thousand two hundred eighty-two) be not recovered from the petitioner.

In the facts of the present case, we find that the investigations were

initiated by various jurisdictional authorities against different entities. As contended by the respondents, as common thread were allegedly found in these investigations, the same have been transferred to DGGI, AZU to be brought under one umbrella. We also find that in the CGST Act there is no prohibition to such transfer. Section 6(2)(b) of the CGST Act has limited application and therefore, is not applicable to the facts of the present petitions. Similarly, the Circular dated 05.10.2018 also has no application to the facts of the present petitions.

Indo International Tobacco Ltd

J-114

Special Leave Petition – Revenue filed SLP aggrieved by the orders of Hon'ble High Court – High Court had deleted Tax & Interest and imposed cost of Rs. 10000/- – Supreme Court dismissed SLP, passed strictures and enhanced cost to Rs. 69000/-

Asstt. Commissioner(St) & Ors. Vs Satyam Shivam Papers Pvt. Ltd. J-71

Statutory Forms - Petitioner a registered dealer under the CST Act, had purchased goods on the strength of "C" forms u/s 8(4) of the CST Act, the respondent is obliged to issue form "C" in respect of purchases made on the strength of registration certificate for the year 2016-17. The dealer duly

was assessed for the year 2016-17 and the interstate purchases were accepted by the AA. The dealer applied for “C” forms, which were rejected for the reasons, system did not permit downloading of “C” forms. In the counter affidavit the respondent has explained the forms could not be issued as the dealer did not file the column r.11.1 which is the right place to fill the details of interstate purchase against “C” forms.

HELD – While in present day and age, technology has immensely facilitated the business transactions but it cannot be permitted to take over completely and prevent the genuine entitlements of the petitioner to be denied merely on the technical ground that the system does not so permit. The systems have been created purely for facilitating and simplifying the business transactions and cannot be self-defeating. The respondent cannot plead its helplessness on the ground of the system not enabling it to do so. Once the petitioner is held to be entitled to “C” Form, the same cannot be denied for technical or administrative reasons as has been observed by Hon’ble Supreme Court in the decision of State of H.P. v. Gujarat Ambuja Cement Ltd. (2005) 6 SCC 499.

Srivenkateshware Tradex Pvt. Ltd.

J-167

Show Cause Notice -

- i. Whether service of notice of 73(1) of the JGST is a condition precedent for issuance of any order U/s 73(9) or any other provisions of the Act.
- ii. Whether for issuance of any order U/s 74(9) read with Section 16(4) of the Act show cause notice is mandatory.
- iii. Whether issuance of garnishee notice U/s 79(1)(c) of Jharkhand Goods and Services Tax Act, 2017 read with Rule 142(5) in Form list DRC-03, without issuing mandatory notice is illegal and without Authority of law.

Held: Yes

Unity Infraprojects Ltd.

J-182

TRAN-1 - Whether an assessee is entitled to claim transition credit which he could it fall claim in TRAN-1 due to some glitches in portal after getting his registration cancelled –

Held – YES

Euro Pratik Sales Corporation

J-276

Unsigned orders - Whether an unsigned order is valid in law in order to cancel a registration certificate even if served electronically.

Held: An unsigned notice or an order cannot be considered as an order has been held by the Bomday High Court in Ramani Suchit Maulshte vs. UOI & Ors.

Editor Notes: Please see judgment of Railsys Cargo Pvt. Ltd., WPC No. 4712/2022 & Aditya Narayna Ojha, WPC no. 8508/2022.

Marg ERP Limited

J-197

Writ - Whether availability of alternate remedy does bar the maintainability of Writ Petition

Held – NO - Where controversy is purely legal one and it does not involve disputed questions of fact but only question of law, it should be decided by the High court instead of dismissing the writ petition on the ground of an alternative remedy being available.

Godrej Sara Lee Ltd.

J-233

