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Goods & Services Tax (GST) *(4 judgments)*

TITLE	BRIEF FACTS	RATIO
Assistant Commissioner of Central Tax & Ors. v. M/s Ozone Facility Management Pvt. Ltd. **Writ Appeal No. 1302 of 2026 (T-RES)** **Karnataka High Court** Click to view	The Revenue filed the writ appeal challenging the order of the learned Single Judge dated 17.12.2025 in W.P. No. 33952 of 2025, whereby a common show cause notice issued under Section 74 of the CGST/KGST Act, 2017 for the tax periods 2019-20 to 2023-24 had been quashed, while reserving liberty to initiate fresh proceedings in accordance with law. The Revenue contended that issuance of a consolidated/common show cause notice was legally permissible.	The Karnataka High Court relied upon its earlier Division Bench judgment in W.A. No. 1751 of 2024 and connected matters dated 24.04.2026, wherein it had held that a consolidated/common show cause notice under Section 74 of the CGST/KGST Act is legally permissible. Following the said precedent, the Court held that the learned Single Judge was not justified in quashing the common show cause notice. The impugned order was therefore set aside, the matter was remanded to the Adjudicating Authority to receive the respondent's objections and pass a fresh order in accordance with law, and the respondent was granted four weeks from the date of uploading of the judgment to file objections to the common show cause notices dated 03.09.2025 and 10.09.2025. Writ Appeal Allowed; Matter Remanded.
M/s GSN Granites v. The Assistant Commissioner, ST, Ongole II Circle & Ors. **Writ Petition No. 14368 of 2026** **Andhra Pradesh High Court** Click to view	The petitioner challenged the summary assessment order dated 24.05.2025 for the tax period 2022–23 and the preceding show cause notice dated 02.04.2025. It contended that the assessment was completed without providing sufficient and effective opportunity of hearing, that the DRC-07 summary was issued without a Document Identification Number (DIN) and without the signature of the Assessing Officer, and that the proceedings violated the principles of natural justice. The respondents	The Andhra Pradesh High Court reiterated that an assessment order or its summary issued without the signature of the Assessing Officer is inherently invalid and that such a defect cannot be cured under Sections 160 or 169 of the CGST Act. While recognising the delay in filing the writ petition, the Court also acknowledged the practical difficulties faced by taxpayers in accessing orders uploaded on the GST portal. Balancing the interests of the revenue and the taxpayer, the Court set aside the impugned assessment order and remanded the matter to the Assessing

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	opposed the petition on the ground of delay, contending that the order had been duly served by uploading it on the GST portal.	Officer for fresh adjudication after granting an adequate opportunity of hearing. The relief was made subject to the petitioner depositing 20% of the disputed tax within six weeks, with any amount already paid or recovered after the assessment order to be adjusted towards the said deposit. The period during which the writ petition remained pending was directed to be excluded for limitation purposes. Matter Remanded; Assessment Order Set Aside.
M/s Snowline Travel Ventures LLP v. Commissioner, State Goods and Services Tax & Another **Writ Petition (M/B) No. 593 of 2026** **Uttarakhand High Court** **Click to view**	The petitioner challenged the show cause notice dated 06.11.2024 and the consequential order dated 26.12.2024 cancelling its GST registration. The registration was cancelled solely on the ground that the petitioner had been filing NIL GST returns for several months. The petitioner contended that Section 29(2) of the GST Act does not prescribe filing of NIL returns as a statutory ground for cancellation of registration and sought quashing of both the notice and the cancellation order.	The Uttarakhand High Court held that the power to cancel GST registration can be exercised only on the grounds specifically enumerated under Section 29(2) of the GST Act. Filing NIL returns is not one of the statutory grounds for cancellation. The Court agreed with the view taken by the Andhra Pradesh High Court in Kali Shanker Enterprises v. Additional Commissioner, Goods and Service Tax Officer that cancellation of registration merely because NIL returns were filed is unsustainable in law. Consequently, both the show cause notice and the cancellation order were quashed. Writ Petition Allowed.
Nominee Works Committee Kalavalla, Rep. by its Proprietor, Pachava Mahesh v. The Deputy Assistant Commissioner, ST-II, Kavali Circle & Ors. **Writ Petition No. 7693 of 2026** **Andhra Pradesh High Court** **Click to view**	The petitioner challenged the assessment order in Form GST DRC-07 dated 25.07.2023 and the subsequent recovery proceedings in Form GST DRC-16 dated 17.02.2026. The petitioner contended that the assessment order, which levied GST at 18% on works contracts executed for the State Government along with interest and penalty, was invalid as it did not bear the signature of the Assessing Officer. The respondents opposed the writ petition on the ground of delay, asserting that the order had been served by uploading it on the GST portal.	The Andhra Pradesh High Court reiterated that an assessment order issued without the signature of the Assessing Officer is legally invalid and that such a defect is not cured by Sections 160 or 169 of the CGST Act. While acknowledging the delay in approaching the Court, it recognised the practical difficulties faced by taxpayers in accessing orders uploaded on the GST portal. Balancing the interests of revenue and taxpayers, the Court set aside the unsigned assessment order and remanded the matter to the Assessing Officer for fresh adjudication after granting an opportunity of hearing. The relief was made conditional upon the petitioner depositing 20% of the disputed tax within six weeks, with any

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		payments already made after the assessment order being adjusted towards this requirement. The period during which the writ petition remained pending was directed to be excluded for limitation purposes. Matter Remanded; Assessment Order Set Aside.

Income Tax *(3 judgments)*

TITLE	BRIEF FACTS	RATIO
Mr. Rajesh Shamji Furia v. Income Tax Officer, Ward 41(1)(4), Mumbai **ITA No. 1672/Mum/2026** **Income Tax Appellate Tribunal, Mumbai** **Click to view**	The assessee challenged the order of the Commissioner of Income Tax (Appeals), NFAC, confirming the assessment treating the gain arising from the sale of a redeveloped flat as Short-Term Capital Gain. The assessee had originally acquired a flat in 2006-07, which was redeveloped under a development agreement, and received Flat No. 503 under a Permanent Alternate Accommodation Agreement dated 12.01.2018. After selling the flat on 20.01.2018, the assessee claimed Long-Term Capital Gain with indexation and exemption under Sections 54/54F, which the Assessing Officer denied by treating the redeveloped flat as a new capital asset acquired in January 2018.	The Tribunal held that a redevelopment scheme does not result in acquisition of a fresh capital asset but merely substitutes the existing property with a redeveloped premises while preserving the owner's proprietary rights. The Permanent Alternate Accommodation Agreement only identifies the substituted premises and does not constitute the date of acquisition. Following PCIT v. Vembu Vaidyanathan (2019) 413 ITR 248 (Bom.), CBDT Circular Nos. 471 and 672, and Mrs. Urmila Jagdish Mehta v. ACIT (ITA No. 5944/Mum/2024), the Tribunal held that the holding period must be reckoned from the earlier crystallisation of rights under the redevelopment arrangement, which qualified the asset as a long-term capital asset. Consequently, the gain was assessable as Long-Term Capital Gain, the addition of ₹80,14,500 was deleted, and the assessee was held entitled to indexed cost of acquisition and exemption under Sections 54/54F of the Income-tax Act. Appeal Allowed.
RNS Infrastructure Limited v. Deputy Commissioner of Income Tax, Central Circle 2(3) & Ors. **Writ Petition No. 5075 of 2017 c/w Writ Petition Nos. 7845 of 2017, 7857 of 2017 and 37133 of 2017**	The petitioner challenged (i) show cause notices for Assessment Years 2006–07 to 2012–13, (ii) assessment orders dated 03.02.2017 passed under Sections 144 read with 153A of the Income-tax Act, and (iii) consequential penalty notices. The assessments arose after search	The Karnataka High Court held that, in view of the earlier Division Bench judgment concerning the Settlement Commission proceedings, the maximum period available for completing the assessments had to be reckoned from 10.12.2015. Consequently, the assessment orders dated 03.02.2017 were passed

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Karnataka High Court Click to view	proceedings and subsequent proceedings before the Income Tax Settlement Commission. Following the Division Bench's earlier decision holding that the Settlement Commission's order dated 27.05.2016 was passed beyond the prescribed time, the petitioner contended that the impugned assessments were barred by limitation, without jurisdiction, and violative of the principles of natural justice.	beyond the limitation prescribed under the Income-tax Act and were therefore without jurisdiction. Having allowed the challenge on the ground of limitation, the Court found it unnecessary to examine the additional grounds relating to the absence of notice under Section 143(2) and violation of natural justice. Accordingly, the assessment orders for Assessment Years 2006–07 to 2012–13 were quashed, the consequential penalty notices were also quashed, and the challenge to the show cause notices was declared infructuous. Writ Petitions Allowed.
Wealth First Portfolio Managers Limited v. The Assistant Commissioner of Income Tax, Circle 4(1)(1), Ahmedabad **R/Special Civil Application No. 23218 of 2022** **Gujarat High Court** Click to view	The petitioner challenged the notice dated 31.08.2022 issued under Section 148 of the Income-tax Act, 1961 for Assessment Year 2016–17, contending that it was barred by limitation. An earlier notice under Section 148 had been issued on 29.06.2021 under the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (TOLA). Following the Supreme Court's decision in *Union of India v. Ashish Agarwal*, the earlier notice was treated as a notice under Section 148A(b). Thereafter, the Assessing Officer supplied information on 27.07.2022, passed an order under Section 148A(d) on 30.08.2022 and issued the impugned notice under Section 148 on 31.08.2022.	The Gujarat High Court held that the validity of reassessment notices issued pursuant to *Union of India v. Ashish Agarwal* must be tested on the basis of the "surviving time" principle laid down by the Supreme Court in *Union of India v. Rajeev Bansal*. After computing the remaining limitation available under the Income-tax Act read with TOLA, the Court found that the last permissible date for issuance of the fresh notice under Section 148 was 10.08.2022. Since the impugned notice was issued only on 31.08.2022, it was beyond the surviving limitation period and was therefore time-barred. Consequently, the notice under Section 148 dated 31.08.2022 and all consequential proceedings were quashed and set aside. Petition Allowed.