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Goods & Services Tax (GST) *(5 judgments)*

TITLE	BRIEF FACTS	RATIO
M/s Findoc Impex v. Commissioner of Customs, Ludhiana; Vaneet Gupta v. Commissioner of Customs, Ludhiana; M/s TRB International v. Commissioner of Customs, Ludhiana **Customs Appeal Nos. 60581 of 2023, 60580 of 2023 & 60272 of 2025** **Customs, Excise and Service Tax Appellate Tribunal, Chandigarh** Click to view	Findoc Impex and TRB International imported dry dates declaring Saudi Arabia as the country of origin. DRI investigations and overseas enquiries alleged that the goods actually originated in Pakistan and were routed through UAE to evade 200% Basic Customs Duty. Proceedings were initiated for differential duty, confiscation and penalties, relying principally upon overseas transshipment records. The importers challenged the authenticity and evidentiary value of those records and maintained that the declared country of origin had not been disproved through proper verification.	The Tribunal held that Revenue bears the burden of establishing misdeclaration and unauthenticated overseas records, screenshots or photocopies cannot conclusively prove Pakistani origin without proper authentication, corroboration and verification of the country-of-origin documents. The alleged Pakistani origin was therefore not established by credible evidence. Confiscation of goods already cleared was unsustainable. However, seized goods lacking the requisite phytosanitary certificate remained liable to confiscation. Findoc Impex's and Vaneet Gupta's appeals were allowed. TRB International's appeal was modified: 1,86,411 kg of seized dry dates were confiscated with redemption fine of Rs.5 lakh and release subject to submission of the necessary Phytosanitary Certificate; the remaining classification, confiscation, fine and penalties were set aside.
M/S WIZARD DIGITEK COMPUTERS PVT. LTD v. UNION OF INDIA & ORS. **W.P.(C) 3874/2026, CM APPL. 19016/2026 and CM APPL. 19017/2026** **Delhi High Court** Click to view	The petitioner challenged an Order-in-Original dated 29.12.2025 passed under Section 74 of the CGST Act pursuant to an SCN dated 28.06.2025, confirming GST demands of Rs.1,41,70,592/- for 2018-19 to 2023-24 and Rs.8,94,692/- for 2024-25 with interest and penalty. The proceedings arose from electronic data, loose papers, receipts and statements obtained during investigation concerning alleged	The Court held that an efficacious statutory appeal under Section 107 of the CGST Act was available and no recognised exception to the rule of alternative remedy was established. The petitioner's authorised representative had participated in the hearing and filed a detailed reply; therefore, no patent breach of natural justice was shown. Questions concerning admissibility and authenticity of electronic evidence, cross-examination, forensic material and the effect of an earlier Section 65 audit

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	unaccounted transactions with the petitioner. The petitioner alleged denial of proper hearing, cross-examination and defects concerning electronic evidence.	required factual and evidentiary examination by the appellate authority. All merits were left open. Time spent pursuing the writ was excluded for limitation purposes. Petition Dismissed.
M/S. GOEL METAL v. UNION OF INDIA & ORS. **W.P.(C) 10996/2026, CM APPL. 50863/2026 & CM APPL. 50864/2026** **Delhi High Court** Click to view	The petitioner challenged the constitutional validity and operation of Section 67(6) of the CGST Act and Rule 140 of the CGST Rules concerning release of seized goods. It also challenged seizure of alleged unaccounted goods effected on 18.12.2025 and a Show Cause Notice dated 10.06.2026 proposing proceedings under Section 130. The notice alleged supply of copper scrap to M/s WMIPL on the basis of fraudulent input tax credit and registration of fake firms to defraud revenue.	The Court observed that Section 67 of the CGST Act governs inspection, search and seizure, whereas Section 74A deals with determination of unpaid or short-paid tax, erroneous refunds and wrongly availed or utilised input tax credit; the two provisions operate in different and distinct fields. A person challenging constitutional validity must establish infringement of a constitutional mandate. Regarding the Show Cause Notice dated 10.06.2026, the Court permitted the petitioner, if so advised, to submit an appropriate reply and seek dropping of the proceedings. No provision or notice was set aside. Writ Petition Disposed Of.
M/s. Maruti Suzuki India Ltd. v. Commissioner of Customs, ICD Patparganj, New Delhi **Customs Appeal No. 54695 of 2023** **Customs, Excise & Service Tax Appellate Tribunal, New Delhi** Click to view	Maruti Suzuki India Ltd., a motor vehicle manufacturer, imported Glow Plug Controller/Glow Control Unit (GCU) used in diesel vehicles and classified it under CTI 9032 8990. CRA audit considered the goods classifiable under CTI 8511 9000 as parts of glow plugs. A show cause notice followed, culminating in an Order-in-Original confirming differential duty of Rs.3,77,69,484/- and an equal penalty under Section 114A of the Customs Act, 1962, which was challenged before the Tribunal.	The Tribunal held that the GCU is appropriately classifiable under CTH 8511. Applying Section Notes 3 and 4 of Section XVI, GIR 1 and HSN Explanatory Notes, it found that the GCU and glow plugs constitute a functional system contributing to engine starting, while classifications under CTH 9032 and 8537 were inapplicable. However, earlier Bills of Entry showed that Customs had consistently cleared the goods under CTH 90328990; hence suppression or intent to evade duty was not established. The extended-period demand and Section 114A penalty were set aside, while demand for the normal period was upheld. Appeal Allowed to the Extent Indicated.
The State Trading Corporation of India Ltd. vs. Principal Commissioner, CGST, Delhi South Commissionerate	The appellant, a Government of India international trading company, imported goods for domestic buyers and sold them through High Seas Sale agreements. It arranged Letters of	The Tribunal held that the High Seas Sale agreement was predominantly for sale of goods and the parties had a seller-buyer, not service provider-recipient, relationship. LC could be issued by the bank, while the appellant

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Service Tax Appeal No. 50241 of 2020 **Customs, Excise & Service Tax Appellate Tribunal, New Delhi** Click to view	Credit through banks and recovered LC charges at 0.54% of LC value along with trading margin. Following CERA audit, the Department treated recovered LC charges as consideration for "banking and other financial services" and issued show cause notices for 2007-08 to 2016-17. The Commissioner confirmed service tax of Rs.3,12,67,623/- with interest and penalties, leading to the appeal.	merely recovered the related expenditure as part of the sale consideration; hence such recovery was not consideration for "banking and other financial services" under Sections 65(12) and 65(105)(zm) of the Finance Act, 1994. Post-01.07.2012 also, transfer of title in goods stood excluded from "service" under Section 65B(44). The LC component could not be vivisected from the composite High Seas Sale transaction. The impugned order was set aside without examining limitation. Appeal Allowed.

Income Tax *(2 judgments)*

TITLE	BRIEF FACTS	RATIO
DELHI TAX BAR ASSOCIATION THROUGH ITS SECRETARY K G BANSAL v. UNION OF INDIA & ANR. **W.P.(C) 9365/2026, CM APPL. 43745/2026 & CM APPL. 43746/2026** **Delhi High Court** Click to view	Delhi Tax Bar Association challenged CBDT Office Memorandum dated 12.09.2025 concerning taxability, under the new tax regime, of specified allowances and perquisites payable to High Court Judges under Section 22D of the High Court Judges (Salaries and Conditions of Service) Act, 1954. It contended that rent-free residence, conveyance facilities, sumptuary allowance and leave travel concession are statutorily excluded from computation of salary income and cannot become taxable merely because Section 115BAC of the Income-tax Act, 1961 applies.	The Court prima facie held that the non-obstante clauses in Sections 22D and 23D of the respective Judges Acts give those provisions overriding effect over the Income-tax Act, 1961, including Section 115BAC. Since the specified allowances are excluded altogether from computation under the head "Salaries", an amount not included in income cannot be regarded as an exemption or deduction prohibited under the new regime. Pending consideration, Supreme Court and High Court Judges were permitted to disclose such allowances as "receipts not in the nature of income"; returns so filed were directed not to be processed until further orders. Matter Listed for 03.09.2026.
THE PR COMMISSIONER OF INCOME TAX 2 & ANR. v. M/S LTI MINDTREE LTD **Special Leave Petition (Civil) Diary No. 40271/2026** **Supreme Court** Click to view	The Principal Commissioner of Income Tax 2 and another filed a Special Leave Petition against the final judgment and order dated 04.09.2025 passed by the Karnataka High Court at Bengaluru in ITA No. 147/2024 concerning M/s LTI Mindtree Ltd. The petition was accompanied by an application	The Supreme Court condoned the delay in filing the Special Leave Petition. Having regard to the peculiar facts and circumstances of the case, the Court declined to entertain the petition and accordingly dismissed it. Significantly, the Court expressly kept the question of law, if any, open and disposed of all pending applications. The order does not

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	seeking condonation of delay in filing. The Supreme Court's order does not disclose the underlying income-tax dispute, factual controversy, statutory provisions involved, or reasoning of the High Court.	affirm or discuss the reasoning of the Karnataka High Court on merits and lays down no further legal principle concerning the underlying tax dispute. Special Leave Petition Dismissed; Question of Law Kept Open.

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