INDIRECT TAX WEEKLY DIGEST

13 June 2023

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GOODS & SERVICES TAX

JUDICIAL PRECEDENTS

SEZ UNITS ARE NOT EXEMPTED FROM THE PROVISIONS CONCERNING INSPECTION OR INVESTIGATION UNDER THE GST LAW

Facts of the case

- M/s. RHC Global Exports Pvt Ltd. (Taxpayer) is a Special Economic Zone unit (SEZ unit) located in Surat SEZ in Gujarat State.
- The Taxpayer's SEZ unit had also obtained a separate GST registration in terms of Rule 8 of the Central Goods and Services Tax Rules, 2017 (CGST Rules) and various other registrations, as applicable.
- The Tax Authorities carried out a search and seizure operation on SEZ unit of the Taxpayer and sealed the premises on 3 March 2023. The Tax Authorities also issued a summons to the directors of the Taxpayer for recording the statements, apart from that also carried out search and seizure operations on the residential premises of the directors. Further, the jurisdictional Tax Authorities in Maharashtra State also carried out search and seizure operations on the premises of the Taxpayer in Mumbai, Maharashtra State.
- Aggrieved by the above, the Taxpayer filed a writ petition before the Hon'ble Gujarat High Court.

Contentions of the Taxpayer

- The Taxpayer's unit is located within the SEZ, which is considered a distinctly foreign territory and is outside the ambit of provisions of the CGST Act. The Taxpayer is governed by the provisions of the IGST Act and is not subject to the domain of the CGST/SGST authorities. Consequently, any proceedings initiated by the CGST/SGST authorities would be without jurisdiction.
- The provisions of the SEZ Act do not notify the officers under the GST laws to enforce provisions of the law, and consequently, the CGST/SGST authorities do not have jurisdiction in the present case.
- The guidelines issued for investigating/visiting, inspecting or carrying out search or seizure in an SEZ, as indicated in a communication dated 1 March 2023 are not observed.

Contentions of the Tax Authorities

- Section 22 of the Special Economic Zone Act, 2005 (SEZ Act) empowers any authorized officer or agency designated by the Central Government to have the authority to conduct searches, seizures, investigations, or inspections in SEZs without prior intimation or approval from the Development Officer. Section 6 of the CGST Act/Gujarat Goods and Services Tax Act, 2017 (GGST Act), read together with section 22 of the SEZ Act, can be said to empower the Tax Authorities to carry out the proceedings in the SEZ.
- The IGST Act applies to the whole of India, and under the IGST Act, supplies made to and from the SEZ units are treated to be in the course of inter-State trade. If the contention of the Taxpayer is accepted, the SEZ would be away from the rigours of the provisions of any laws whatsoever, including GST, and the object of the SEZ Act would be frustrated.
- The facts involved in the case require the Taxpayer to desist from invoking the extraordinary equitable jurisdiction of this Court.
- Reliance was placed on ***Essar Steel Ltd. Vs. Union of India [2009 AIJEL-HC-222966], Union of India Vs. Oswal Agricomm Pvt. Ltd. [2010 SCC OnLine Guj 6618] and Indo International Tobacco Ltd. Vs. Vivek Prasad and Others [2022 SCC OnLine Del 90]***.

Observations and Rulings by the Hon'ble High Court

- The bone of contention of the Taxpayer is that the business premises of the Taxpayer is situated in the SEZ, and as such, is to be treated as a foreign territory and not subjected to the provisions whereby Tax Authorities have jurisdiction to carry out any search proceedings at the premises of the Taxpayer.
- Section 22 of the SEZ Act permits any office or agency authorised by Central Government to carry out search or seizure or investigation or inspection on the SEZ or on the SEZ units without any prior approval or intimation. The said section read with Section 6 of the CGST Act/GGST Act indicates that the Tax Authorities are empowered to carry out proceedings in SEZ.
- If the submission of the Taxpayer is accepted that they are SEZ units and as such not subjected to such rigours of the investigation or inspection, the same would defeat the very purpose of the CGST/SGST Act.
- Considering the unique circumstances and the overall situation presented in the case, the Hon'ble High Court deems it appropriate to dismiss the petitions.

  [RHC Global Exports Pvt. Ltd. Vs. Union of India, [TS-230-HC(GUJ)-2023-GST], dated 8 June 2023]

BEST JUDGEMENT ASSESSMENT UNDER SECTION 74 OF THE CGST ACT BASED ON INCOME TAX GUIDELINES IMPERMISSIBLE BEING CONTRARY TO THE GST LAW

Facts of the case

- M/s. Diamond Steel (Taxpayer), registered under the GST law, had filed the periodical GST returns viz., Form GSTR-1 and Form GSTR-3B and had claimed an input tax credit (ITC) based on the procurements appearing in Form GSTR-2A.
- In this regard, an inspection was carried out at the Taxpayer's business premises and a Panchnama was drawn wherein stock was recorded and certain other papers were seized under Section 67 of the Central Goods and Services Tax Act, 2017 (CGST Act).
- Subsequently, the Taxpayer received Show Cause Notices (SCNs) under Section 74 of the CGST Act along with the summary of SCN in Form DRC-01 wherein the brief facts were mentioned as 'Adverse material found in SIB[1]'. However, a copy of the SIB report was not furnished to the Taxpayer. Despite the above, the Taxpayer furnished its response to the aforesaid SCNs.
- Subsequently, the Tax Authorities confirmed the demand as per the aforesaid SCNs based on the following ground:
  - As per the SIB report, the documents referred therein and some ex parte submissions of the Tax Authorities, 20% profit would be deemed to be appropriate in the present case.
  - Against the above, the adjudicating authority was of the view that even under the Income Tax Act, 1961 (IT Act), 8% profit would be an appropriate estimate. Accordingly, based on such an estimate, the adjudicating authority quantified the demand (tax and interest) and penalty against the Taxpayer.
- Against this, the Taxpayer filed an appeal before the Appellate Authority, which was partly allowed, by holding that the manner of assessment by the Tax Authorities is based on the provisions of the IT Act and hence, is not justified, however, the demand was further reduced (but not set aside), without disclosing any basis.
- Aggrieved by the above, the Taxpayer filed a writ petition before the Hon'ble Allahabad High Court.

Contentions of the Taxpayer

- The Tax Authorities are mandated to provide all documents/materials relied upon in the SCNs / Order-in-Original. However, the same was not provided to the Taxpayer.
- Further, in terms of Section 74 of the CGST Act, the demand for tax must be quantified after considering the supply of goods, time & value of supply & after recording that the Taxpayer did not pay the tax which he was required to pay. However, the tax authorities, while adjudicating the SCNs, had assessed the demand & penalty based on best judgment assessment which is possible only when recourse is taken to Section 62 of the CGST Act. However, best judgment assessment is neither prescribed nor contemplated under Section 74 of the CGST Act.
- The Tax Authorities cannot resort to the guidelines issued to the Income tax Authorities for completing the assessment. Further, the appellate order fails to record reasons for quantifying the demand and penalty.

Contentions of the Tax Authorities

- During the investigation conducted by the Tax Authorities, substantial quantities of stock were detected which was not quantified properly. Thus, the Tax Authorities have rightly imposed the demand and penalty on the Taxpayer.

Observations and Rulings by the Hon'ble High Court

- The SCNs issued to the Taxpayer are solely based on the SIB report and the same was not supplied to the Taxpayer.
- The Tax Authorities have assessed the demand and penalty based on the guidelines issued by the Income-tax Authorities, and, taking the mean average of 8% is wholly impermissible while adjudicating under Section 74 of the CGST Act. The adjudication adopted by the Tax Authorities can at best be termed as 'best judgment assessment' which can be resorted to only under Section 62 of the CGST Act and that too only in respect of persons who have not filed GST returns. Section 61(3) of the CGST Act specifically provides that where the Taxpayer has filed GST returns, and there are discrepancies in the returns, which the Taxpayer fails to correct, the Tax Authorities are empowered to take action under Section 73 or 74 of the CGST Act.
- For taking recourse to section 74, it is essential that along with the search and seizure report, specific averments are made with respect to the supply of goods and the non-payment of tax and such non-payment has to be by reasons of fraud, wilful misstatement, or suppression of facts and an intent to evade tax. The Adjudicating Authority erred in assessing the demand by relying on guidelines issued by the IT Authorities, which cannot be applied to invoke Section 74 of the CGST Act. The order of the appellate authority is

[1] Report of the Special Investigation Branch

even further bad in law as it discloses no reason, whatsoever for assessing the tax and quantifying the liability. While the order of the Appellate Authority disapproves of the manner and quantification of demand in the order passed by the Adjudicating Authority, it also proceeded to quantify tax and imposed penalties without any reason whatsoever.

- In view of the above, the orders passed by the Appellate Authority and the Tax Authorities are not in line with the essential requirements of Section 74 of the CGST Act. Accordingly, writ petitions are allowed.

  [M/s. Diamond Steel Vs. State of UP and Ors., [TS-190-HC(ALL)-2023-GST], dated 6 April 2023]

CUSTOMS

LEGISLATIVE UPDATES

CIRCULARS

ELECTRONIC REPAIRS SERVICES OUTSOURCING (ERSO) – INITIATION OF THE PILOT AT ACC BENGALURU

- ERSO is a government initiative that involves the import of defective, damaged electronic goods by designated repair service entities in India for repairs and subsequent re-export. Thus, enabling the extension of the life of electronic goods, and thus, contributing to India's commitment to the environment.
- To facilitate the regulatory framework for the ERSO initiative, Government departments (including DGFT and Customs authorities) have issued the following Public Notices/ guidelines:
  - DGFT had issued a Public Notice no:31/2015-20 dated 14 October 2022 allowing General Authorisation for Export after Repairs in India (GAER).
  - Ministry of Environment, Forest and Climate Change (MOEF&CC) had issued a direction dated 2 January 2023 providing relaxation to dispose of certain goods which are irreparable up to a specified limit.
  - Commissioner of Customs Airport and Air Cargo, Bengaluru issued a Public Notice no:7 dated 27 May 2023 (Notice no:7) which is a procedure being tested for import and re-export clearances under ERSO (by specified importers and exporters) with the aim of achieving a conducive ecosystem to provide quick and reduced turn-around time for being a repair destination for Information and Communication Technology (ICT) products globally.
- The aforesaid procedures are being validated for their efficiency and efficacy under the ERSO Pilot Project launched on 31 May 2023.
- In this regard, a few aspects provided in the Notice no:7 are as follows:
  - Bills of Entry or Shipping Bills need to be filed in advance to enable processing to the extent feasible prior to the arrival of goods.
  - Error-free filling of aforesaid import or re-export declarations would eliminate the need for amendment and minimise clearance time.
  - Uploading all the necessary documents in legible form in e-Sanchit would eliminate the need to seek clarifications through the query module, minimising clearance time.
  - Importers to use appropriate continuing/running re-export (RE) Bond (without bank guarantee), registered at ACC, Bengaluru. EDI system would debit RE Bond to the extent of the amount involved in each import which would be re-credited once the re-export is made. The importer can also check the balance of the bond amount from the ICEGATE system.
  - A nodal officer along with its core team is nominated by the Commissioner of Customs, Bengaluru for specifically coordinating all ERSO matters to proactively fast-track every stage post the filing of import/export declaration.
  - As regards the import of used goods and their subsequent exports, an examination would be required to ensure that the same goods are exported by the importer. For this, the importers should opt for the first check[2] during import declaration filing.
  - While the Bill of Entry will be assigned to a faceless assessment group, the nodal officer to ensure that the examination in the first check begins immediately upon arrival of goods, without waiting for first check order.
  - A Chartered Engineer assists in the examination (for purposes of identity, etc.) of ERSO imports. In exceptional cases, where the identification of the product poses a challenge during the import process, then, at the time of examination in the first check, the product may be made amenable to the establishment of its identity on re-export, using appropriate technology.
  - Provisioning of designated and earmarked areas with suitably controlled environments for examination of ERSO goods[3] provides an enabling business ready for expeditious processing in the conduct of the aforesaid procedures.
- The National Assessment Centre (NAC) and other officers handling electronic goods / ICT products are sensitised that the ERSO ecosystem is one of import → examine in first check → repair → identify and re-export. Thus, NAC must ensure expedited assessment in a standardised manner.
- The Bengaluru Customs Zone is expected to take all measures necessary in relation to ERSO, including augmentation of resources, if necessary, in coordination with the Bengaluru CGST Zone, and to resolve all issues that come up during the implementation.

  [Circular no:14/2023-Customs dated 3 June 2023]

[1] Report of the Special Investigation Branch

CBIC ISSUES CIRCULAR TO PRESCRIBE THE PROCEDURE FOR PAYMENT OF TAX AND CLAIM OF INPUT TAX CREDIT FOR IMPORTERS FAILING TO FULFIL THE PRE-IMPORT CONDITION AND DGFT ISSUES A TRADE NOTICE ON THE SAME SUBJECT

- The Hon'ble Supreme Court (SC), vide the order dated 28 April 2023 **[TS-162-SC-2023-GST]**[4] , upheld the validity of the 'pre-import condition' (as incorporated in para 4.14 of the Foreign Trade Policy 2015-20 (FTP), vide the DGFT Notification no:33/2015-20 dated 13 October 2017) and held that goods imported under the Advance Authorisation (AA) scheme will be exempt from the whole of the Integrated Goods and Services Tax (IGST) and GST Compensation Cess (Cess) only on fulfilment of the pre-import condition.
- Further, the SC had also directed the Tax Authorities to allow refund or input tax credit (ITC) of IGST and Cess, as the case may be, payable by the Respondents (in the aforesaid matter). For this, the Respondents were required to approach the jurisdictional Commissioner and provide the relevant documents within 6 weeks of the aforesaid judgement in case of past imports where IGST and Cess were paid, and the tax authorities were directed to issue a circular for an appropriate procedure in this regard.
- In this regard, the Central Board of Excise and Customs (CBIC) has issued Circular no:16/2023-Customs dated 7 June 2023[5] clarifying the following:
  - The order of the SC would apply to all importers i.e., the Respondents (before the SC) and other importers, who did not fulfil the pre-import condition.
  - Procedure to be adopted by the importers for payment of IGST and Cess along with its consequential claim of ITC and refund, as the case may be.
  - The prescribed procedure can be applied once to a BoE.
- In this regard, Trade Notice no:07/2023-24 dated 8 June 2023 is also issued by the DGFT to provide that all the imports made under the AA scheme on or after 13 October 2017 and up to and including 9 January 2019 which could not meet the pre-import condition may be regularised by making payments as prescribed in the afore mentioned Circular.

  [Circular no:16/2023-Customs dated 7 June 2023 & Trade Notice no:07/2023-24 dated 8 June 2023]

MANDATORY ADDITIONAL QUALIFIERS IN IMPORT/EXPORT DECLARATIONS IN RESPECT OF CERTAIN PRODUCTS

- Circular no:55/2020-Customs dated 17 December 2020 directed importers to provide a complete description of the imported goods including additional parameters such as scientific names, International Union of Pure and Applied Chemistry (IUPAC) names, brand names, etc., as the case may be, to enhance the efficiency of assessments and reduce queries.
- It has been observed that detailed product information in import/export declarations can prevent queries, improve assessment efficiency, expedite clearance, and support policymaking. Accordingly, the following mandatory additional qualifiers have been added for the purpose of import/export declarations:
  - **Additional qualifiers in respect of imports:**
    - Importers to provide the declaration of IUPAC name and CAS number of constituent chemicals, for imports under Chapters 28, 29, 32, 38, and 39 of the Customs Tariff Act, 1975, at the time of filing import declaration.
    - These qualifiers shall be mandatory for all Bills of Entries filed on or after 1 July 2023.
  - **Additional qualifiers in respect of exports:**
    - The additional qualifiers are mandatory at the time of filing export declarations:
      - Declaration of the name of medicinal plant, for exports of parts of plants under Chapter 12
      - Declaration of the name of the formulation for exports of formulations of different streams of medicine under Chapter 30
      - Declaration of surface material that comes into contact with the chemical, for exports of various products under Chapter 84.
    - These qualifiers are mandatory for all Shipping Bills filed on or after 1 July 2023.

      [Circular no:15/2023-Customs dated 7 June 2023]

FOREIGN TRADE POLICY (FTP)

LEGISLATIVE UPDATES

NOTIFICATION

AMENDMENT IN IMPORT POLICY OF PET COKE

Import of pet coke for fuel purposes is prohibited. However, Policy no:6 of Chapter 27 of Schedule I has been amended to allow the import of Needle Pet Coke for making graphite anode material for Lithium-ion batteries as feedstock/raw material, and Low Sulphur Pet Coke by integrated steel plants only for blending with the coking coal in recovery type of coke ovens equipped with desulphurisation plants. However, the same is subject to the terms and conditions specified by MOEF&CC.

[Notification no:10/2023 dated 2 June 2023]

[2] CBIC will explore developing automated standardized examination order for ERSO imports

[3] In a situation where, for reasons beyond the control of the entity, it becomes necessary to explore alternative suitable controlled environment for examination, the Commissioner would explore other options, including movement (as per section 49 of Customs Act, 1962) to nearby public bonded warehouse with such facility or on-site inspection (with suitable safeguards).

[4] Our analysis of this ruling can be accessed here.

[5] Our analysis of this circular can be accessed here.

PUBLIC NOTICE

LICENSE APPLICATIONS FOR THE IMPORT OF WATERMELON SEEDS

It has been notified that the import of watermelon seeds under ITC (HS) 1207 7090 up to 31 October 2023 shall not exceed 35,000 MTs and shall be allowed on an Actual Basis. In this regard, DGFT has invited fresh applications for Licenses for Restricted imports of watermelon seeds. The aforesaid application should be furnished on or before 15 June 2023.

[Public Notice no:13/2023 dated 8 June 2023]

VAT / CST

JUDICIAL PRECEDENTS

TAX CANNOT BE IMPOSED BASED ON THE SALES PRICE OF GOODS SUPPLIED BY NEARBY MINES, IN THE ABSENCE OF ANY MATERIAL EVIDENCE SHOWCASING THE UNDERVALUATION OF GOODS

Facts of the case

- M/s. Mishri Lal Jain & Sons (Taxpayer) is inter alia engaged in the business of mining and trading iron ore. The iron ore extracted by the Taxpayer contains Fe content between 50-65% and is known as Run of Mines (ROM), which requires further processing and screening. Since the Taxpayer's premise does not have a processing and screening facility, it merely sells ROM which includes iron ore fines and lumps.
- An assessment of the Taxpayer's returns was carried out by virtue of which, tax and interest were imposed on the Taxpayer under Section 35(7) read with Section 30(4) of the Jharkhand Value Added Tax Act, 2005 (JVAT Act) on the ground that the Taxpayer has concealed its Gross Turnover (GTO). To determine the correct GTO, the Tax Authorities considered the average sale price of goods sold from nearby mines instead of the Taxpayer's actual sales price.
- Against this, the Taxpayer filed an appeal before the Appellate Authority which was rejected.
- Subsequently, the Taxpayer filed a revision petition before the Jharkhand Commercial Taxes Tribunal (JCTT) which was dismissed. Consequently, the Taxpayer also filed a review petition before the JCTT which was also rejected.
- Aggrieved by the above, the Taxpayer filed a writ petition before the Hon'ble Jharkhand High Court.

Contentions of the Taxpayer

- Section 35(7) of the JVAT Act stipulates that the Tax Authorities are entitled to determine the market value of the goods sold by the Taxpayer only if they come to a definite finding that the goods were sold at a rate higher than the rate shown in the invoice by the Taxpayer. However, in the present case, no such finding was recorded. Reliance was placed on ***M/s. Girdharilal Nanhelal Vs. STC, M.P. [1976 (3) SCC 701]***.
- Both, the Tax Authorities and the JCTT have failed to consider the definition of 'sale' and 'sale price' provided under Sections 2(xlvii) & 2(xlviii) respectively of the JVAT Act which provides that VAT is leviable on the consideration received for the sale of goods and not based on the market value of such goods.
- Further, the finding with respect to the undervaluation of the goods sold by the Taxpayer as recorded by the Appellate Authorities is untenable. There is no reason for a purchaser to buy minerals at a lower price to evade VAT when the purchaser is entitled to avail input tax credit under the JVAT Act.
- Further, the orders of the Appellate Authorities demonstrate that no specific enquiry was conducted by the Tax Authorities to conclude undervaluation.
- Reliance was placed on ***M/s. Devkavai Velji Vs. State of Jharkhand & Ors. [2013 (2) JLJR 456] and Commissioner of Income Tax Vs. Calcutta Discount Co. Ltd. [1974 (3) SCC 260]***.

Contentions of the Tax Authorities

- ROM consists of less Fe content than iron ore which contains a higher Fe content. Hence, ROM is not mentioned in the Indian Bureau of Mines (IBM) rates. The Taxpayer had produced iron ore lumps which are more valuable than ROM and fines. Further, the rate of iron ore lump and fines, ferrous wise mentioned in the Tax invoices is lower than the ferrous-wise, grade-wise rates mentioned in the IBM.
- The basis for the initiation of the assessment proceedings was the satisfaction of the Tax Authorities that the Taxpayer had sold the iron ore at a higher price than the price shown in the invoices. Thus, the conditions of Section 35 (7) of the JVAT Act are satisfied qua the assessment proceedings.
- As per the JCTT, there cannot be any evidence of undervaluation that the goods are sold at a higher price than the price in the tax invoice as such sales are generally colourable transactions between the buyer and the seller. The documents available show that the goods were sold at a higher price. Hence, Section 35(7) of the JVAT Act need not be invoked and the assessment can be done under Section 35(5) and (6) of the JVAT Act.
- Reliance was placed on ***Veena Theatre (supra)*** and ***H.M. Esufali (supra)*** to contend that where the invoices and books of accounts of the Taxpayer cannot be relied upon, the Tax Authorities have no option other than to make the best judgment assessment by estimating the sale price based the rates of neighbouring mines.

Observations and Ruling by the Hon'ble High Court

- Proviso to Section 35(7) of the JVAT Act stipulates that the reasons for initiating an assessment proceeding should be

recorded and the principles of natural justice should be adhered to. In the present case, there is no document to showcase that the Tax Authorities have recorded a reason before initiating the assessment proceedings.

- In the absence of any tangible materials to support the above, it is perverse to assume that a purchaser would purchase minerals from the Taxpayer at a lower price to evade tax even when such a purchaser would be entitled to avail of input tax credit under the JVAT Act.
- The recording of satisfaction is the sine qua non before proceeding to impose tax and penalty under Section 35(7) of the JVAT Act. Any such satisfaction must be based on tangible evidence found by the Tax Authorities as the provisions are penal wherein the Taxpayer is found to be evading tax by suppression or concealment of GTO by selling goods at a higher price than shown in the invoices.
- Considering the above, the matter is required to be remanded to the Tax Authorities to comply with the provisions of Section 35(7) of the Act for initiating the proceeding, if it is found that the goods are sold at a higher price than that shown by the Taxpayer.
- However, the Hon'ble High Court has refrained from making any observations on the merits of the case in respect of the imposition of tax and interest on the Taxpayer under Section 35(7) read with Section 30(4) of the JVAT Act.
- As regards the decisions relied upon by the Tax Authorities in ***Veena Theatre (supra)*** and ***H.M. Esufali (supra)***, the same relates to cases of best judgment assessment after the rejection of books of accounts of the assessee. Since in the present case, the legal requirement for initiation of the assessment proceedings is not satisfied, the aforesaid decisions are inapplicable to the present case.
- Given the above, the writ petition is allowed, and the orders passed by the Tax Authorities and JCTT are set aside and the matter is remanded to the Tax Authorities for fresh consideration.

[M/s. Mishri Lal Jain & Sons Vs. State of Jharkhand and Ors., [TS-254-HC-2023(JHAR)-VAT], dated 10 May 2023]

NEWS FLASH

'Next GST Council meet to approve the number of appellate tribunal benches in each state'

https://www.moneycontrol.com/news/business/economy/next-gst-council-meet-to-approve-the-number-of-appellate-tribunal-benches-in-each-state-10760251.html

[Source: Moneycontrol, 7 June 2023]

'TV makers want GST cut on large sets to offset high price of key component'

https://economictimes.indiatimes.com/industry/cons-products/electronics/tv-makers-want-gst-cut-on-large-sets-to-offset-high-price-of-key-component/articleshow/100775680.cms

[Source: Economic Times, 6 June 2023]

'Six Years of GST Regime & the Way Forward'

https://www.businessworld.in/article/Six-Years-of-GST-Regime-the-Way-Forward/08-06-2023-479732

[Source: Business World, 8 June 2023]

'Undue harassment of genuine MSME online sellers by GST officials 'not justified', says industry'

https://economictimes.indiatimes.com/small-biz/sme-sector/undue-harassment-of-genuine-msme-online-sellers-by-gst-officials-not-justified-says-industry/articleshow/100868931.cms

[Source: Economic Times, 9 June 2023]

'Centre Likely to Move SC Against Karnataka HC Order Quashing GST Notice Against Gameskraft'

https://inc42.com/buzz/centre-likely-to-move-sc-against-karnataka-hc-order-quashing-gst-notice-against-gameskraft/

[Source: Inc42 Media, 7 June 2023]

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