

Basic ingredients required for initiating proceedings u/s 74 were not present in impugned SCN – Allahabad H.C

Where show cause notice issued under section 74 (by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax) did not contain even a whisper of fact that assessee had wrongly availed or utilized input tax credit due to any fraud, or wilful misstatement or suppression of facts to evade tax, impugned show cause notice was to be quashed

HCL INFOTECH LTD

Versus

COMMISSIONER, COMMERCIAL TAX

Citation: (2024) 23 Centax 71 (All.) [27-09-2024]

“The impugned Show Cause Notice lacks basic ingredients to proceed in the matter under Section 74 of the CGST Act” Rules Hon’ble Allahabad High Court and quashes the Show cause Notice

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