

**“CGST & SGST
authorities
can’t initiate
parallel
proceedings on
same subject
matter”
Hon’ble
Himachal
Pradesh High
Court quashes
summons
issued to
assessee**

Alert No 003/2024
Dated 13-10-24

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GST Case Law Alert



Blocked credit ledger and summons issued by CGST authorities were to be set aside – Himachal Pradesh H.C

CGST authorities cannot initiate proceedings when same subject matter is already under investigation by SGST authorities; Any new information which the CGST Authorities may have gathered related to fraudulent avilment or passing on can always be informed to the authorities, who already conducting the investigation, inquiry and proceedings under this Act

KUNDLAS LOH UDYOG
Versus
STATE OF HIMACHAL PRADESH

Citation: (2024) 22 Centax 455 (H.P.) [17-09-2024]

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