Arpan Bohra & Co.

CHARTERED ACCOUNTANTS · HYDERABAD

GST APPELLATE TRIBUNAL · 16 TO 30 OCTOBER 2026

Top 10 GSTAT case laws

Refund rejected without a hearing?

Orders from Thane and Hyderabad say the rejection cannot stand.

ITC denied for late filing?

Hyderabad held accrued credit survives the filing date.

Penalty on documented goods?

Lucknow limited it to the undocumented excess.

16 Oct	22 Oct	24 Oct	27 Oct	30 Oct
Ernakulam	Thane · Lucknow	Lucknow	Hyderabad · Bengaluru · Lucknow	Hyderabad

AT A GLANCE

Ten orders at a glance

Ten orders, five benches. Each follows with the facts, the holding and what to do about it.

#	CASE	BENCH	ORDER DATE
01	**Kedia Agro**	Hyderabad	27.10.2026
02	**Innominds Software Pvt Ltd**	Hyderabad	30.10.2026
03	**Fortinet Technologies India Pvt Ltd**	Bengaluru	27.10.2026
04	**Trivesh Enterprises LLP**	Thane	22.10.2026
05	**B.L. Agro Industries**	Lucknow	22.10.2026
06	**Vikram Inderjit Kapur**	Thane	22.10.2026
07	**Mani Ply**	Lucknow	27.10.2026
08	**Time Steels**	Lucknow	24.10.2026
09	**Chennamkudiyil Timbers**	Ernakulam	16.10.2026
10	**Sunny (Ashok Kumar Arora Oil Co.)**	Lucknow	Order date not confirmed; reported 20-24 Oct 2026

Forward this to anyone holding a GST notice, a rejected refund or a pending appeal.

Page 3 lists the ten points they can use in their reply.

WHAT TO REMEMBER

Ten points for your next reply

1 **A notice must precede the order.**
DRC-01 is a summary, not a show cause notice.
Fortinet

2 **No new grounds.**
An order cannot travel beyond the notice, at any level.
Fortinet · Chennamkudiyil

3 **Refund rejection needs RFD-08 and a hearing.**
An appellate hearing cannot cure the omission.
Lavino Kapur

4 **Accumulated ITC survives the filing date.**
Pre-18 July 2022 credit cannot be refused for later filing.
Kedia Agro

5 **A wrong tax head is a reporting error.**
IGST booked as CGST/SGST is not wrongly availed credit.
Innominds

6 **Excess output tax offsets disallowed ITC.**
No short payment, no Section 73 demand.
Chennamkudiyil

7 **A provisional reversal is not an admission.**
Record the reservation in writing when you reverse.
B.L. Agro

8 **Never skip the appellate hearing.**
Dismissal for non-prosecution was held unsustainable.
Trivesh

9 **Penalty must match the contravention.**
Only the undocumented excess; delay in entry is not evasion.
Mani Ply · Time Steels

10 **A remand is not a win on merits.**
Keep reconciliations, invoices and payment proof ready.
Trivesh · Lavino Kapur

01

HYDERABAD BENCH · 27.10.2026

Kedia Agro v. Principal Commissioner, Hyderabad GST Commissionerate & Ors.

APPEAL / ORDER NO.
APL/194/HYD/2026 (Final Order No. 23/COURT-1/HYD/2026)

CORAM
Sushil Kumar Sharma (JM); Duvvuri Krishna Srinivas (TM)

The issue

Can refund of ITC accumulated (inverted duty, May 2020 to March 2021) before 18.07.2022 be denied only because the fresh application was filed after that date?

The facts

Edible-oil manufacturer. First RFD-01 (18.06.2022, Rs 65,04,986) withdrawn; fresh RFD-01 on 25.03.2023 for Rs 61,47,671. Rejected 23.05.2023 under Notification 09/2022-CT(Rate) and Circular 181/13/2022-GST; first appeal rejected 28.03.2024.

What the Tribunal held

- ITC is a right accruing on purchase; an executive circular cannot curtail it retrospectively (para 11).
- The orders rested solely on para 2 of Circular 181/13/2022-GST, which several High Courts have struck down; orders unsustainable (para 12).
- Appeal allowed; both orders set aside; refund to be decided afresh under law, including interest (paras 12.2-12.4). No costs.

Authorities in the order

Gemini Edibles & Fats India Ltd (AP HC, 29.01.2025); Patanjali Foods Ltd (Guj HC, 12.02.2025); Shree Arihant Oil & General Mills (Raj HC, 08.09.2025); Vaibhav Edible Pvt Ltd (All HC, 13.11.2025); Adani Wilmar Ltd (Cal HC, 25.02.2026); Revenue SLPs dismissed 09.05.2025.

PRACTICE POINT

Entitlement turns on when the credit accumulated, not on the date the refund application was filed.

02

HYDERABAD BENCH · 30.10.2026 (HEARD 01.10.2026)

Innominds Software Pvt Ltd v. Commissioner of State Tax & Ors.

APPEAL / ORDER NO.

APL/51/HYD/2026 (Final Order No. 26/COURT-II/HYD/2026)

CORAM

A P Ravi (JM); Duvvuri Krishna Srinivas (TM)

The issue

Is IGST credit of Rs 68,52,254 (SEZ supplier invoices of 30.03.2018) availed under CGST and SGST 'wrongly availed' under Section 73?

The facts

July 2017 to March 2018. GSTR-3B/GSTR-9 mismatch demand confirmed; first appeal relied on absence of supplier CA certificate under Circular 183/15/2022-GST. IGST appeared in GSTR-2A.

What the Tribunal held

- Section 155 burden discharged (GSTR-2A, bank statements, reconciliation); no evidence of supplier non-payment (paras 9.5-9.9).
- The Circular's certificate is a verification tool, not an additional eligibility condition (paras 10.7-10.12); concurred with Peekay Industries.
- Following Rejimon (Ker HC), credit not 'wrongly availed' under Section 73; Rejimon treated as binding absent contrary Telangana HC/SC ruling (paras 13-14). Revenue neutrality not relied upon (14.5-14.7).
- Sections 77 / IGST 19 not exclusive remedy (14.10-14.12). Other contentions left open (15.1-15.2).
- Appeal allowed; pre-deposit Rs 6,85,226 refundable with interest under Section 115 r/w 56 (para 17).

Authorities in the order

Bhandari Scrap Traders (SC, SLP(C) 23931/2026, 24.07.2026); Rejimon Padickapparambil Alex (Ker HC, W.A. 54/2024, 26.11.2024); Faizal Traders (Ker HC, 07.02.2024); Suncraft Energy (Cal HC, 02.08.2023); Union of India v. Bharti Airtel (2022) 4 SCC 328; Peekay Industries (GSTAT Bengaluru, APL/34/BUR/2026, 03.09.2026); Sakhsham Knowledge Services (GSTAT Lucknow, APL/54/LCK/2026, 14.09.2026).

PRACTICE POINT

Keep invoice, GSTR-2A and payment evidence ready, and plead every ground, since the Tribunal left several open.

03

BENGALURU BENCH · 27.10.2026

Fortinet Technologies India Pvt Ltd v. Commissioner of Commercial Taxes, Karnataka

APPEAL / ORDER NO.
APL/88/BUR/2026

CORAM
Prabhakaran P M (JM); Ravi Jesuraj S (TM)

The issue

Validity of a demand raised on DRC-01 without a Section 73(1) notice, without personal hearing, and sustained on new grounds by the first appellate authority.

The facts

July 2017 to March 2018; reverse-charge demand (Section 9(3)) of Rs 1,09,815 each under CGST and SGST. Appellate authority upheld on different grounds (unregistered supplier; forward charge on employee recoveries).

What the Tribunal held

- DRC-01 is a summary that accompanies the notice and does not replace it (para 4.8); Section 160 does not cure the defect (4.21-4.22).
- Personal hearing under Section 75(4) is mandatory; denial vitiates the proceedings (4.24-4.29).
- Appellate authority cannot confirm demand on a new basis never put to the appellant (4.46-4.48).
- Merits: outdoor catering not notified under Section 9(3); no supply established (4.49-4.63).
- Against appellant: absence of DIN/RFN did not invalidate communications for the relevant period (4.30-4.45).
- Demand, interest and penalty set aside; pre-deposit to be refunded with interest (5.1-5.2).

Authorities in the order

Brindavan Beverages (2007) 5 SCC 388; Metal Forgings (2003) 2 SCC 36; Gokak Patel Volkart (SC, 1987); F.N. Roy AIR 1957 SC 648; Pradeep Goyal (2022) 63 GSTL 286 (SC); Construction Catalysers (Gau HC); NKAS Services (Jhar HC); Rohit Vij (Del HC); and others as listed in the order.

PRACTICE POINT

Compare the grounds in the notice, the order and the appellate order line by line. A mismatch is a strong preliminary objection.

04

THANE BENCH · 22.10.2026

Trivesh Enterprises LLP v. Joint Commissioner of State Tax, Thane/Kalyan

APPEAL / ORDER NO.
APL/52 & 53/THN/2026

CORAM
Ramesh Nair (JM); Prallhad S. Paranjape (TM)

The issue

ITC (FY 2020-21: Rs 4,89,456; FY 2021-22: Rs 6,80,142) denied on purchases from suppliers whose registrations were cancelled; first appeals dismissed for non-prosecution.

The facts

SCNs dated 25.03.2023 said only 'as per attachment'; ex parte orders dated 12.10.2023; appeals dismissed 27/28.11.2025.

What the Tribunal held

- SCNs lacked specific findings and the orders lacked independent analysis (paras 6.4-6.5).
- Dismissal of a statutory appeal for non-prosecution is unsustainable; Section 107(11)-(12) (6.7-6.8).
- Gross breach of natural justice; Tribunal expressly gave NO opinion on the merits of ITC (6.9).
- Open remand for de novo adjudication with detailed grounds, personal hearing, examination of documents and a reasoned order (7.1-7.4).

Authorities in the order

Kranti Associates v. Masood Ahmed Khan (2010) 9 SCC 496; Purushottam Stores (Pat HC); Nav Nirman Construction (Pat HC); CIT v. Premkumar Arjundas Luthra (Bom HC).

PRACTICE POINT

A procedural win, not a ruling on supplier cancellation. The taxpayer must still prove genuine receipt of goods.

05

LUCKNOW BENCH · 22.10.2026

Ajit Kumar Minz v. B.L. Agro Industries Ltd

APPEAL / ORDER NO.
APL/53/LCK/2026

CORAM
Santosh Kumar Srivastava (JM); Arvind Kumar (TM)

The issue

Can refund of Rs 14.35 crore be rejected because ITC was provisionally reversed in August 2018 and a stock-shortage probe was pending?

The facts

Reversal made after a search in October 2018, with a letter of 8 October 2018 stating no admission of liability. Refund rejected by the department; first appellate authority set aside the rejection (OIO dated 13.06.2025).

What the Tribunal held

- Department's appeal dismissed; refund order confirmed, subject to compliance with Section 54.
- A provisional ITC reversal and a pending investigation, without more, do not establish tax liability.
- A later demand order cannot retrospectively justify the earlier rejection (as reported).

Authorities in the order

None cited in the form.

PRACTICE POINT

Record in writing, at the time of reversal, that it is provisional and made without admission of liability.

06

THANE BENCH · 22.10.2026

Vikram Inderjit Kapur v. Rajesh Chandrakant Vishe, Dy. Commissioner of State Tax (Lavino Kapur Cottons Pvt Ltd)

APPEAL / ORDER NO.
APL/32/THN/2026 (lead of 39 appeals, APL/12 to 50/THN/2026)

CORAM
Ramesh Nair (JM); Prallhad S. Paranjape (TM)

The issue

Can a refund be rejected, wholly or partly, without a Form GST RFD-08 notice and hearing under Rule 92(3), the defect being cured at the appellate stage?

The facts

100% EOU; refund of accumulated ITC for June 2019 to September 2022. For August 2020, Rs 18,09,402 of Rs 63,17,232 rejected for 'ITC mismatch' without RFD-08 or hearing.

What the Tribunal held

- Rule 92(3) is mandatory (para 6.3).
- A post-decisional appellate hearing cannot substitute the pre-decisional notice (6.5).
- Order made in defiance of mandatory procedure is void; first appellate authority should have remanded (6.6).
- Merits and COVID-19 relaxation not decided; all 39 appeals remanded de novo with detailed RFD-08 (invoice-wise), RFD-09 reply, hearing and reasoned RFD-06 (7.1-7.5).

Authorities in the order

Kranti Associates v. Masood Ahmed Khan (cited without reporter in the order).

PRACTICE POINT

If RFD-08 and a hearing were skipped, the rejection is vulnerable, whatever the merits of the mismatch.

07

LUCKNOW BENCH · 27.10.2026 (PER FORM; SIGNATURE DATED 29.10.2026)

Ravish Kumar Singh v. M/s Mani Ply

APPEAL / ORDER NO.
APL/239/LCK/2026

CORAM
Santosh Kumar Srivastava (JM); Arvind Kumar (TM)

The issue

Penalty under Section 129(3) on the whole consignment where the vehicle carried 450 pieces against 418 covered by invoice and e-way bill.

The facts

Vehicle intercepted 18.07.2023; penalty of Rs 57,870 on whole consignment; first appellate authority restricted it to the excess 32 pieces.

What the Tribunal held

- Contravention established only for the excess 32 pieces; no sufficient evidence to treat the 418 documented pieces as transported in violation.
- Department's second appeal under Section 112(3) dismissed; reduced penalty stands.

Authorities in the order

None cited in the form.

PRACTICE POINT

The penalty must track the contravention. Documented goods should not be swept into it.

08

LUCKNOW BENCH · 24.10.2026 (SIGNATURE BLOCK 26.10.2026)

Sanjeev Kumar Niranjan v. M/s Time Steels

APPEAL / ORDER NO.
APL/103/LCK/2026

CORAM
Santosh Kumar Srivastava (JM); Arvind Kumar (TM)

The issue

Can stock confiscation under Section 130 be justified where the shortfall arose from a delay in recording genuine transactions?

The facts

SIB inspection on 20.03.2018 found stock-book difference; assessee cited accountant's absence, a valid invoice of 19.03.2018 and returns. Section 74 proceedings accepted most explanations.

What the Tribunal held

- Temporary delay in recording genuine transactions does not by itself establish deliberate non-accountal; confiscation under Section 130 not justified.
- Department's appeal dismissed; Order-in-Appeal confirmed; demand NIL.

Authorities in the order

None cited in the form.

PRACTICE POINT

Support stock reconciliation and delayed book entries with contemporaneous evidence.

09

ERNAKULAM BENCH · 16.10.2026 (HEARD 23.09.2026)

Chennamkudiyil Timbers v. Commissioner of State Tax

APPEAL / ORDER NO.
APL/20/ERN/2026

CORAM
Subramanya V Rayaprol (VP); Ramamoorthi Sriram (TM)

The issue

Whether excess output tax paid can be set off against disallowed ITC so that no short payment arises under Section 73; related notice and natural-justice defects (2017-18).

The facts

Output tax paid in excess of Rs 99,449 exceeded disputed ITC of Rs 62,626; sales-return demand of Rs 3,55,206 confirmed on a ground not in the SCN; interest demand rose from Rs 1,13,017 to Rs 1,54,314 without explanation.

What the Tribunal held

- One-line rejection of five pages of submissions is non-speaking and arbitrary (para 6.3).
- Where excess output tax exceeds disallowed ITC, there is no short payment; Section 73 not attracted (7.3, 7.7). ITC treated as a pool across IGST/CGST/SGST following Rejimon (7.4-7.6).
- Section 54(8)(c): unjust enrichment test not applicable to this excess (7.9-7.10).
- Demand cannot rest on a ground not in the SCN; credit/debit notes for 2017-18 not rejectable solely for non-upload (8.4-8.7).
- Vague interest notice violated natural justice (9.2). Appeal allowed; consequential relief (10).

Authorities in the order

Rejimon Padickaparamabil Alex v. Union of India (Ker HC DB).

PRACTICE POINT

Work out the net position, output tax paid against ITC disallowed, before accepting any Section 73 tax demand.

10

LUCKNOW BENCH · ORDER DATE NOT CONFIRMED; REPORTED 20-24 OCT 2026

Sunny (Ashok Kumar Arora Oil Company) v. Shrawan Kumar Mishra, Asst. Commissioner (Mobile Squad), Kanpur

APPEAL / ORDER NO.
Not available (paywalled)

CORAM
Not available

The issue

Penalty of Rs 6,76,694 under Section 129(3) on a tanker of refined glycerine (Ludhiana-bound) intercepted near Kanpur Dehat, allegedly off-route.

The facts

Invoice, e-way bill dated 10.08.2024; interception 18.08.2024; penalty order 23.08.2024; first appeal upheld 20.11.2025.

What the Tribunal held

- Route deviation, without proof of a statutory contravention or intent to evade, cannot by itself sustain a Section 129 penalty where valid invoices and e-way bill show the declared destination (as reported).
- Appeal allowed; penalty and appellate order set aside; refund of deposit subject to verification.

Authorities in the order

Not available.

PRACTICE POINT

Valid invoices and an e-way bill showing the declared destination answer a diversion allegation (as reported).

QUICK REFERENCE

Taking a GST dispute further

CGST Act, 2017. Check the State Act and notified windows for the case at hand.

SECTION 112(1)

Appeal to GSTAT

Within three months of communication of the order under Section 107 or 108, or a later date if notified.

SECTION 112(6)

Condonation of delay

The Tribunal may admit an appeal within a further three months if sufficient cause is shown.

SECTION 112(8)

Pre-deposit

Admitted amount in full, plus 10% of the remaining tax in dispute, in addition to the amount paid under Section 107(6), capped at Rs 20 crore. For a penalty-only order, 10% of the penalty.

SECTION 112(3)

Department's appeal

On the Commissioner's direction, within six months of the order.

SECTION 117

Appeal to the High Court

Within 180 days of receipt of the Tribunal's order, on a substantial question of law, with condonation for sufficient cause.

PRECEDENT VALUE

Before you cite

A Tribunal order binds the parties and is persuasive for others. Read the full text and check for a challenge.

Full article and updates

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