

**SCNs for FY 17-18 and 18-19
are still not time barred...All
SCNs can be issued us 74**



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1. Under GST – Are SCNs for the period FY 17-18 Time Barred?
2. Under GST – Are Orders for the period FY 17-18 Time Barred?
3. Under GST – Are SCNs for the period FY 18-19 Time Barred?

Consider the following Examples

Various Common mistakes which taxpayers may commit which may result in short payment of tax-

1. Non-declaration of exempt supply in the return / Incorrect ITC Reversal for exempt supplies
2. A mere non-compliance of Circular 170 of 2022 read with Notification 14/2022 w.r.t. declaration of “permanent or temporary reversals or reclaimed amounts of ITC” which may result in taking ineligible ITC
3. Taking ITC on a non-IRN invoice where IRN was mandatory
4. Non-furnishing of even ONE document required by the audit officer where the officer may do a best judgement.

Suppression Defined –

Explanation 2 to Section 74 states as follows --

For the purposes of this Act, the expression “suppression” shall mean –

1. Non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or
2. failure to furnish any information on being asked for, in writing, by the Proper Officer.

With an intention to evade tax

In a very brief order in the case of M/s ABT LIMITED Vs THE ADDITIONAL COMMISSIONER OF GST & CENTRAL EXCISE, O/o. THE COMMISSIONER OF GST & CENTRAL EXCISE (AUDIT), COIMBATORE, The Hon'ble Madras High Court has ruled that –

1. There is NO REQUIREMENT to indicate FINDINGS which prove fraud / suppression / misrepresentation.
2. The proper officer has the “option” to mere allege the taxpayer with “fraud / suppression / misrepresentation” initiates action under Section 74.

THANK YOU



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