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GSTR-3B & GSTR-2A Disparities: HC Quashes Assessment, Citing natural Justice Violation Sri Lakshmi Silvers Vs State Tax Officer (Madras High Court)

In a recent ruling, the Madras High Court has set aside an assessment order dated 11.07.2023, citing breaches of natural justice principles and non-adherence to prescribed procedures regarding GST returns.

The case involves Sri Lakshmi Silvers, a registered entity engaged in the supply of base metals, contesting an assessment for the financial year 2019-20. The petitioner claimed Input Tax Credit (ITC) for received supplies but faced challenges in responding

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