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GST Interest/Penalty Waived for Delayed GSTR-3B After GSTN Cancellation



Hilton Garden Inn Vs Commissioner of Kerala Goods And Service Tax Department (Kerala High Court)

Introduction: In a recent judgment, the Kerala High Court has ruled in favor of a petitioner, Hilton Garden Inn, against the Commissioner of Kerala Goods and Service Tax Department. The dispute revolved around the imposition of interest under Section 50(1) of the CGST/SGST Act, 2017, for delayed remission of taxes. The court's decision sheds light on the challenges faced by businesses when dealing with GSTN cancellations and

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