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Delhi HC Quashes Invalid GST Search Authorization due to Lack of Statutory Basis

Bhagat Ram Om Prakash Agro Private Limited & Anr Vs Commissioner Central Tax GST Delhi- East (Delhi High Court)

Delhi HC quashes GST search on Bhagat Ram Agro, cites errors in authorization and lack of statutory basis. Emphasizes the importance of legal adherence in GST proceedings.

1. Background: The petitioners challenge the search authorization dated 22.08.2023, summonses under Section 70 of the CGST Act, and subsequent proceedings. The search was initiated based on

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