

arbitrarily or unlawfully. As a result, the petitioner lacks the eligibility to make an interest claim under Section 54 of the 2017 J&K GST Act and the CGST Act. The court examined the relevant provisions of the SEZ Act and the GGST Act and found that the Central Government had authorized the officers of the State GST authorities to conduct search, seizure, investigation, or inspection in SEZs through a notification. Therefore, the court concluded that the respondent authorities had the lawful authority to carry out the proceedings.

The court also noted that accepting the petitioners' arguments would undermine the purpose of the IGST Act and create inconsistencies between the SEZ Act and the GST Act. Additionally, the Development Commissioner of the SEZ was duly informed before the search and seizure proceedings took place. As a result, the court rejected the petitioners' claims as unworthy of acceptance.

Notes to News & Updates:

Please note that Facts of the Case and Queries are as summarized by us based on our reading of case law and our interpretation based on law prevailing as on the judgement date. No assurance is being given on the correctness of the facts, and our opinion / analysis is given solely based on facts provided herein above.

Please note that this news and update is prepared by author for spreading knowledge, and the view is a matter of interpretation, and law is subject to various interpretations. The application of law and impact can vary widely based on the specific facts and interpretation of statute. Our views expressed above is based on facts and assumptions indicated above. No assurance is given that the authorities and/or Courts will concur with our views. We do not accept any liability, for any loss or damage caused as a result of any action taken on the above opinion expressed by us.

We hope you will find the above in order and we shall be too glad to provide any other assistance as may be required. In case you are looking specific expert help in relation to matters connected to this update or otherwise, please feel free to write to us on vaibhavjain@mehragoelco.com ; mg@mehragoelco.com

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