

A Ready Reckoner of Settled Cases in GST – The Best Way Forward?

Visualize a tabular database that consists of various GST issues in brief and the GST implications thereon, which have been settled by judicial fora and unchallenged by the departmental authorities. These may be such matters where the departmental authorities have raised demands on the assesses under the GST laws (could even include the Customs laws) on account of Audits, Investigations, Intelligence, etc. but now settled by the Courts.

Once the database is ready (and which ofcourse is updated on a timely basis to incorporate new issues and settled positions) and accessible to the assesses as well as the departmental authorities; applying the 'Judicial Discipline' principle, the lower authorities could be mandated to pass orders as per such ready reckoner which will eventually lead to reduction of unwanted litigation; thus, saving precious time, efforts and costs of the litigants as well as the Government.

It's a farfetched dream of a perfect 'Indian GST world' but nevertheless it could be a drop of hope in the vast ocean. It would definitely be a Big Step to reduce litigation and stress on Adjudicating and Appellate Authorities, as well as, to the assessee. It will also support the National Litigation Policy of the Ministry of Law & Justice.

It is a simple thought which requires some analysis and view of the Industry. If you are the decision maker in any Organization or a person who believes in contributing to their Organization, please feel free to provide your views, suggestions or challenges that you foresee in this recommendation.

We can prepare a detailed draft on this view-point and circulate this to the Central Board of Indirect Tax & Customs (CBIC) and Hon'ble Finance Minister's Office and may be get some law passed in this aspect.

This can subsequently be followed in other domains of law.

I haven't seen such Ready Reckoner followed by any other Country and may be India can be the first nation to implement such measures! Let's hope and keep positive (the right way)!

Await your views, suggestions or challenges!
