



**BOMBAY
CHARTERED
ACCOUNTANTS'
SOCIETY**

Indirect Tax Laws Study Circle

Dear Members,
Greetings!!

With the limitation for issuing Section 74 notices for FY 2018-19 having expired on 30.06.2025, taxpayers across the country have been flooded with notices—many raising diverse and questionable issues. The deadline for passing orders in these cases (31.12.2025) is fast approaching. A similar wave of notices for FY 2019-20 is expected soon, with the limitation expiring on 30.09.2025.

In this context, we have planned our next study circle meeting to discuss key aspects including:

- **When can Section 74 be invoked?** (Understanding fraud, suppression, misstatement)
- **Common defects in SCNs** (Boilerplate language, lack of evidence, vague allegations)
- **Strategies for effective response** (Legal grounds, pre-SCN consultation, procedural safeguards)
- **Judicial trends and departmental approach** (Recent case laws and practical experiences)

<i>Subject</i>	<i>Section 74 Notices under GST: Demands, Defences & Dilemmas</i>
Day & Date	Tuesday, 16 th September 2025 Add event to Outlook Calendar
Time	05:30 PM to 7:30 PM
Group Leader	CA. Ganesh Prabhu, Chennai
Mentor	Adv. CA. Jatin Harjai, Jaipur
Venue	Zoom

All members are requested to remain present and to participate in this collective endeavour and benefit from the group discussion.

Meeting Joining link will be shared a day before the meeting to the members of the study circle for the year 2025-2026.

Members interested to lead on any topic of IDT Laws may kindly contact any of the convenors.

Annual Study Circle for F.Y. 2025-2026 is valid till March 2026. Members may renew their subscription of **Rs. 944/-** (18% GST inclusive)

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Tejal Mehta | Aditya Surte | Vasudev Mehta
Study Circle Conveners



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