

Date 27.11.2019

**GST Update – CBIC Instruction to GST officers issued on  
20<sup>th</sup> November 2019**

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## Summary of CBIC instruction dated 20<sup>th</sup> November 2019:

1. Single judge of Kerala High Court in his order dated 02.08.2017 had directed GST Council to consider and pass order on the representation submitted by petitioners after hearing the parties within the specified time.
2. The said Order was appealed to divisional bench and the divisional bench set aside the above order on 11.04.2019 stating that as per the Constitution of India there is no mechanism provided for the GST Council to adjudicate grievances and dispose representation raised by the general public.[ In Union of India Vs Shiyaad (Kerala High Court)—WA No.2061/2017]
3. CBIC has instructed the GST officers to consider judgement dated 11.04.2019 before filling any affidavit before the courts in similar circumstances and refer this judgement in case of similar directions, if any, by any High Court.

***H&A Comments: - GST Council has no power to consider and dispose of representation from general public after personal hearing.***

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