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Bimal Jain (<https://taxguru.in/author/a2zbimaljain/>) 10 Dec 2021 (<https://taxguru.in/2021/12/10/>) 23,280 Views 0 comment (<https://taxguru.in/goods-and-service-tax/whether-form-gstr-3b-is-a-return-or-not-under-the-cgst-law.html#pcomments>) Goods and Services Tax (<https://taxguru.in/category/goods-and-service-tax/>) | [Featured \(https://taxguru.in/type/featured/\)](https://taxguru.in/type/featured/), [Judiciary \(https://taxguru.in/type/judiciary-2/\)](https://taxguru.in/type/judiciary-2/)

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Case Name : **Union Of India & Ors. Vs. AAP And Company (Supreme Court)**

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Union Of India & Ors. Vs. AAP And Company (Supreme Court)

The Hon'ble Supreme Court of India in ***Union of India & Ors. v. Aap and Company [Civil Appeal No(s). 5978/2021 dated December 10, 2021]*** reversed the judgment of the Hon'ble Gujarat High Court, ruling that FORM GSTR-3B is not a return under Section 39 of the Please ([http://taxguru.in/goods-and-service-tax/president-assents-central-goods-services-tax-act&pstyle=\)become a Premium member \(https://shop.taxguru.in/tax-guru-ads-free-subscription-plans/\)](http://taxguru.in/goods-and-service-tax/president-assents-central-goods-services-tax-act&pstyle=)become+a+Premium+member+(https://shop.taxguru.in/tax-guru-ads-free-subscription-plans/)). If you are already a Premium member, login here (<https://taxguru.in/user/login.php>) to access the full content.

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SC Affirms: Stock Discrepancies Require GST Assessment, Not Confiscation (<https://taxguru.in/goods-and-service-tax/sc-affirms-stock-discrepancies-require-gst-assessment-not-confiscation.html>)

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