



GST UPDATES

QUASHED, ANNULLED AND SET ASIDE - WHAT IS THE REAL
DIFFERENCE IN THESE TERMS

“Quashed, Annulled and Set Aside” - What's the Real Difference in these terms?

In GST litigation and compliance, legal terms like Quashed, Annulled, and Set Aside are often used interchangeably — but they have distinct meanings and legal implications.

Here's a side-by-side breakdown of these words based on GST Law, Meaning and usage in other laws.

S.NO.	BASIS	QUASHED	ANNULLED	SET ASIDE
1.	WHETHER USED IN GST LAW	It has not been used in GST law but generally used in judgments quashing show cause notices or assessment orders related to GST.	In section 107 and 108 of CGST Act, power is given to appellate authority and revisional authority to annul the specified order.	It has not been used in GST law but it is generally used as Appellate authorities may set aside adjudication orders in relation to GST.
2.	MEANING	To declare something legally void or invalid—usually a decision, order, indictment, or writ.	To formally declare something null and void, as though it never had legal effect	To cancel or reverse a judgment or order, typically after an appeal or review.

3.	GENERAL USAGE	Most often used in criminal law or judicial reviews .	Commonly used in family law (e.g., annulment of marriage) and administrative law .	Used across civil, criminal, and administrative law .
4.	USAGE IN CASE OF HIGHER AUTHORITIES	Used by High Courts or Supreme Court while exercising writ jurisdiction (under Articles 226 or 32) or appellate powers .	Less commonly used than “quashed” or “set aside,” but often seen when a statutory rule or notification is declared illegal or unconstitutional.	Used very frequently in appeals or revisions by High Courts, Supreme Court, or Tribunals.
5.	USAGE IN OTHER LAW	Bharatiya Nagarik Suraksha Sanhita (BNSS) Section 528 (Inherent powers of High Court to quash FIRs, etc.)	Hindu Marriage Act, 1955 Section 12 (a marriage can be annulled by a decree of nullity).	Civil Procedure Code (CPC)- Order IX Rule 13 CPC for setting aside ex parte decrees and Order 21 Rule 90 CPC for setting aside auction sales.

Grasping these distinctions ensures accurate legal interpretation. Misunderstanding these terms can lead to misinformed decisions and potential compliance issues.

Quick Takeaway:

- These terms all cancel prior legal acts — but how and why they do so make all the difference.
- Precision matters. Especially in tax law.
- In essence, while all three terms relate to nullifying a decision, the degree of invalidation and the possibility of further action differ.

Have you come across cases where one of these was used incorrectly?

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