



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.	WEATHER 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?


DISCLAIMER:


The information contained herein is in summary form and is prepared based on the provisions of GST and allied laws and related Rules, Circulars, Notifications, Judgments/Orders, Press Releases, Trade Notices etc. therein. For details, please refer the relevant provisions. While the information is believed to be accurate to the best of our knowledge, we do not make any representations or warranties, express or implied, as to the accuracy or completeness of this information. Reader should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.

CONTACT US

NOIDA OFFICE

DPNC GLOBAL LLP

 Windsor Grand, 15th Floor,
Plot No. 1C, Sector-126,
Noida-201303, Uttar Pradesh

 +91.120.6456990

 dpnc@dpncglobal.com

 <https://dpncglobal.com/>

FOLLOW US ON



GURGAON OFFICE

DPNC GLOBAL LLP

120, Vipul Business Park,
Sector-48, Sohna Road,
Gurugram, Haryana-122018