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One can be forgiven for passing off such a topic as primarily banal. Ex facie, it is understandable since Section 74 under the CGST/ SGST Act, where the real fun begins, wherein terms like fraud, wilful misstatement and suppression of facts are alleged and must be contested. The purpose of this article is not to discuss the differences in the two sections or even give a clause-wise commentary but rather to bring forth some peculiarities of a notice under Section 73. Significance of a Show cause notice A show cause notice differs in many ways from an Assessment notice. Under various VAT Laws, which had provisions for comprehensive assessments, if for a period notice for comprehensive assessment was issued, then the entire gamut of business activity under that particular Registration no was open for the Assessing Authority to assess. Although principles of natural justice have to be followed even during the assessment, the .....