

GIB/DL/Aargus Global Logistics (P.) Ltd./06.03.2020/HC-160

High Court Category : audit & seek information

State : Delhi

Order No.: GIB/DL/Aargus Global Logistics (P.) Ltd./06.03.2020/HC-160

Name of Entry :

Aargus Global Logistics (P.) Ltd. v. Union of India

Date : 06-03-2020

Breif Issue :

Fact & Issues Involved:

The Honourable High Court observed that the Rule 5A empowers officer authorised by the Commissioner who shall have access to taxpayer's premises registered under the erstwhile Service tax Act for the purpose of carrying out any scrutiny, verification and checks as may be necessary to safeguard the interest of revenue. Also, it obliges every taxpayer to furnish the information and documents for the same. Further, under GST law, it was provided that the repeal of the Finance Act, 1994 does not affect any investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears under the erstwhile Act.

Decision of Advance Ruling Authority :

Decision:

The Honourable High Court held that the Service Tax department was empowered to carry audit and seek information under the GST regime. Thus, the assessee shall be obliged to provide all the records prepared by it in the normal course of its business