

GIB/MP/Akash Garg vs. State of Madhya Pradesh/19-11-2020/HC-161

High Court Category : show-cause notice

State : Madhya Pradesh

Order No.: GIB/MP/Akash Garg vs. State of Madhya Pradesh/19-11-2020/HC-161

Name of Entry :

Akash Garg vs. State of Madhya Pradesh

Date : 19-11-2020

Breif Issue :

Fact & Issues Involved:

The petitioner who was an individual registered under GST filed writ petition. It was submitted that while raising the demand of tax, the foundational show-cause notice was never communicated by the department. The department submitted that show-cause notice was communicated to the petitioner on his E-mail address and despite receiving the same the petitioner failed to file any response. The Hon'ble High Court observed that as per the GST Provisions, the only mode prescribed for communicating the show-cause notice/order is by way of uploading the same on website of the revenue. The show-cause notice/orders were communicated to assessee by Email and were not uploaded on website of the revenue.

Decision of Advance Ruling Authority :

Decision:

Therefore, it was held that statutory procedure prescribed for communicating show-cause notice/order under Rule 142(1) of the Central Goods and Service Tax Rules, 2017 ('CGST Rules') was not followed by the revenue. Hence, demand deserved to be struck down.