

GIB/TN/ VECTRA COMPUTER/25.03.2021/HC-169

High Court Category : CANCELLATION OF REGISTRATION

State : Tamil Nadu

Order No.: GIB/TN/ VECTRA COMPUTER/25.03.2021/HC-169

Name of Entry :

TVL. VECTRA COMPUTER SOLUTIONS

Date : 25-03-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

The petitioner was filing returns under the Tamil Nadu Value Added Tax Act, 2006 and subsequently, under the GST regime also. The petitioner's registration was cancelled on 06.09.2018 on the ground of non-filing of returns. The said defect was subsequently rectified by the petitioner. The petitioner also remitted GST dues to the tune of Rs.66,781/- together with late fee. The petitioner received notice dated 29.10.2019 in which certain defects have been pointed out. Thereafter, the impugned order came to be passed levying tax and penalty on the petitioner.

Decision of Advance Ruling Authority :

DECISION:

After that the petitioner drew attention to Section 75(4) of the CGST ACT, 2017 which states that an opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.

On perusal of the contents of the notice issued by the third respondent, it is nowhere found in the said notice that personal hearing has been afforded to the petitioner herein. In the impugned order also, it is nowhere mentioned that such opportunity was afforded to the petitioner.

The matter is remitted to the file of the third respondent to pass orders afresh in accordance with law - petition allowed by way of remand.