

GIB/BR/VIDYARTHI CONSTRUCTION/22.01.2021/HC-185

High Court Category : PRINCIPLES OF NATURAL JUSTICE

State : Bihar

Order No.: GIB/BR/VIDYARTHI CONSTRUCTION/22.01.2021/HC-185

Name of Entry :
VIDYARTHI CONSTRUCTION PRIVATE LIMITED

Date : 22-01-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

Vidyarthi Construction Private Limited a company registered under the provisions of Companies Act, 1956, having its registered office at Nand Vihar Colony, Mithanpura, Muzaffarpur, Bihar.

Quashing the ex-parte assessment orders dated 29.10.2018, 31.07.2019, 07.08.2019, 24.07.2019 and 20.08.2019 in Form ASMT-13, passed by the respondent no. 3 namely the Joint Commissioner, State Taxes, East Circle, Muzafarpur, Bihar under Section 62 of the Bihar Goods and Service Tax Act, 2017, for the period March, 2018, March, 2019 to June, 2019 by which on failure of the petitioner to furnish monthly returns under Section 39 of GST Act, the tax liability of the petitioner has been determined on the basis of materials available on record exercising his power of best judgment assessment

Decision of Advance Ruling Authority :

DECISION:

The impugned orders dated 29.10.2018, 31.7.2019, 7.8.2019, 24.7.2019 and 20.8.2019 passed by the Respondent No.3, the Joint Commissioner of Sate Taxes, Danapur Circle, East Circle, Muzaffarpur in Form ASMT-13 need to be quashed and set aside, for the same to have been passed without following the principles of natural justice.

In terms of the impugned order, financial liability stands fastened. Thus, it entails civil consequences, seriously prejudicing the petitioner inasmuch as, without affording any adequate opportunity of hearing or assigning any reason. Shri Satyabir Bharti, learned counsel for the petitioner states that without prejudice to the respective rights and contentions of the parties, petitioner is ready and willing to deposit a sum of ? 5 lacs with the appropriate authority within a period of two weeks from today.

Petition disposed off.