

GIB/ND/KOENIG SOLUTIONS/28.04.2021/HC-188

High Court Category : VALIDITY OF ISSUED SUMMONS

State : Delhi

Order No.: GIB/ND/KOENIG SOLUTIONS/28.04.2021/HC-188

Name of Entry :
KOENIG SOLUTIONS PRIVATE LIMITED

Date : 28-04-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

Mr. J.K. Mittal learned Counsel, who appears on behalf of the petitioner, has drawn attention to two show cause notices, dated 12.11.2020 and 25.01.2021. The show-cause notice dated 12.11.2020 was issued by the Assistant Commissioner whereas show cause notice dated 25.01.2021 was issued by Sales Tax Officer.

Mr. Mittal says that the petitioner, qua the financial year 2017-2018 paid the tax on 30.01.2020, and likewise paid the interest in and about 30.11.2020; as quantified in the show cause notices referred to above. Mr. Mittal also emphasizes the fact, as noticed above, that, pursuant to the reply submitted by the petitioner, the show-cause notice issued by the concerned authority, was closed. It is for these reasons, Mr. Mittal says, that the impugned summons dated 30.03.2021 are without jurisdiction.

Decision of Advance Ruling Authority :

DECISION:

The High Court granted the stay and recorded the submission of bar under section 6(2)(b) of the Central Tax Officer.

The High Court also took cognizance of the fact that summons have been issued by using the language that Petitioner representative should not leave the office without completion of the inquiry or without leave permissions of the officer or till the inquiry/ case is adjourned, which is contrary to the format for the summons prescribed by the Central Government.

The petitioner has made out a prima facie case for wrongful assumption of jurisdiction and issued notice and granted time to file reply by the Respondents/ Department and fixed up next date July 20, 2021.