

GIB/TR/RIMI SALES/26.04.2021/HC-189

High Court Category : DEMAND OF TAX WITH PENALTY

State : Tripura

Order No.: GIB/TR/RIMI SALES/26.04.2021/HC-189

Name of Entry :
M/S.RIMI SALES AGENCY

Date : 26-04-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

In this case the petitioner is a dealer registered under the Tripura GST Act. The petitioner has placed orders to the Kolkata based company for providing certain goods. When the goods were in transport from Kolkata, the vehicle carrying the goods was intercepted and inspected at Churaibari check post. The Taxing Authority found that there were discrepancies and omissions in the E-way bill that the driver of the vehicle was carrying at the time of inspection. On 06.11.2018 the Inspector of Taxes issued a notice to the petitioner under the GST Acts and raised the tentative demand of GST and IGST tax with penalty. He called upon the petitioner to appear before him on 23.11.2018. Curiously, however, on the same date i.e. 06.11.2018 he passed the separate order raising a demand of Rs.32,280/- against the petitioner. He passed yet another order also of 06.11.2018 confirming the demand of GST with penalty in terms of Section 129(3) of the CGST Act. These orders the petitioner has challenged in the present petition

Decision of Advance Ruling Authority :

DECISION:

In plain terms the order passed by the said authority suffers from grossest possible violation of principles of natural justice. Having issued notice calling upon the petitioner why certain demand of tax with penalty not be confirmed he passed the final order confirming the demand on the same date as the notice and long before the time he had granted the petitioner to respond to the notice. We may recall the show-cause notice was issued on 06.11.2018 which required the petitioner to appear before the said authority on 23.11.2018. Without permitting the petitioner to appear and file reply and oppose the demands the Inspector confirmed the demand by passing separate orders on 06.11.2018. This was wholly impermissible. These orders are, therefore, quashed.