

GIB/TN/TARMAL INDUSTRIAL/17.04.2021/HC-192

High Court Category : REFUND OF AMOUNT

State : Tamil Nadu

Order No.: GIB/TN/TARMAL INDUSTRIAL/17.04.2021/HC-192

Name of Entry :
TARMAL INDUSTRIAL SUPPLY COMPANY

Date : 17-04-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

The petitioner challenges order of the sole respondent i.e. the State Tax Officer, Vellore and T.V.Malai, Roving Squad (SPL) dated 17.10.2020 and consequently seeks a direction to the respondent to refund an amount of Rs.1,82,860/-, which has been collected as penalty. Not just the order but even the notices leading to the passing of the impugned order, are rife with errors. The show cause notice issued prior to passing of the impugned order does not stipulate even basic details such as the date and time of hearing and merely states DD/MM/YYYY at HH/MM, without filling in the fields. The requirement of passing a speaking order has been entirely frustrated in so far as in the field marked 'speaking order' there are no reasons set out for the conclusion arrived at by the authority.

Decision of Advance Ruling Authority :

DECISION:

Though the show cause notice and the impugned order are entirely non-speaking and contain blanks, which vitiate them in full, the statement of the driver recorded in Form-GST MOV-01 contains the observation that 'the goods moved from Chennai to Ambur, which is unregistered place of buyer as per invoices the destination place is mentioned as Ambur but as per E-Way bill delivery address mentioned as Bhosari, Maharashtra.' - The detention order under Section 129(3) of the Act also contains the reasons for detention of the goods as aforesaid.

Liberty is granted to the respondent to issue notice afresh, hear the petitioner and pass a speaking order in regard to the levy of penalty, de novo. Let this exercise be completed within a period of six (6) weeks from today - petition allowed.