

HC dismissed Writ petition where petitioner concealed the fact that SCN was issued and challenged assessment order

Facts of the case - Jambudwip Exports & Imports Ltd. v. State of U.P. - [2022] (Allahabad)

A survey was conducted in the premises of petitioner and order was passed after issuing GST DRC-01A. The petitioner challenged the assessment order passed by the department and filed writ petition against the order. It was submitted that after issuing Form GST DRC-01A under Section 74 of CGST Act, 2017, no notice or opportunity of hearing was afforded and straightaway the impugned assessment order was passed in Form GST DRC-07.

Decision of the case :

The Honorable High Court noted that show cause notice requiring petitioner to submit reply and fixing date, time and place for personal hearing had been issued and it was produced by department along with instructions in which date, time and place for personal hearing was clearly mentioned. The petitioner didn't file reply to notice and failed to appear for hearing. Moreover, it concealed material facts of the case which also disentitled him to any relief in writ jurisdiction under Article 226 of the Constitution of India and the petition was dismissed with cost.