

No violation of natural justice for not providing certified copies of material seized if not requested by assessee: HC

Facts of the case: Umar Iron Mart v. Assistant Commissioner - [2022] 143 taxmann.com 130 (Andhra Pradesh)

The petitioner was engaged in the business of trading in Iron Tubes and Iron Sheets. The department conducted inspection in the premises of petitioner and seized unaccounted 36 slips which revealed that the petitioner did not account for 475.165 Tons of Iron Tubes/Sheets purchased. The department issue notice and passed order levying penalty on the petitioner.

Thereafter, the petitioner requested department to furnish certified copies of material seized during inspection. It was found that some slips were not related to petitioner and some were rough estimate slips. It filed writ petition to quash the order and contended that if these slips were provided earlier, it would have submitted objections in its reply.

Decision of the case:

The Honourable High Court observed that there was no violation of principles of natural justice if certified copies of material seized during inspection were not furnished by the GST authorities as there was no request for the same in petitioner's reply to Show Cause Notice. Further, there is no dispute that the petitioner has a right of Appeal under Section 107 of the CGST Act, 2017 and the assessment involved questions of fact which can't be decided in writ petition. Therefore, the writ petition was liable to be dismissed.