

W.P. No.3004/2020

M/s Johar Atala Centre

Vs.

The Assistant Commissioner State Tax and another

Indore, dated: 10.02.2020.

Parties through their counsel.

The petitioner before this Court has filed this present petition stating that they are registered for payment of GST and their registration number is 23ABOPA3541P1ZK.

The petitioner has further stated that a show-cause notice was issued on 05.10.2019 on account of an allegation that the purchases made from the firms are bogus tax purchases and no input tax could have been availed on such bogus tax purchase.

The petitioner has filed a reply to the show-cause notice, however, a raid has also been conducted by the authorities in the matter. The petitioner has prayed for following reliefs:-

“1. Issue directions to the respondents to adjudicate the show-cause notice dated 05-Oct-2019 considering the reply filed by the petitioner and grant personal hearing as requested and allow further submission in the case.

2. Consequential raid without considering the submission and issuing an assessment order

may be treated as not sustainable in law.

3. The Hon'ble Court may kindly issue appropriate writ or certiorari and any other writ direction or order as may be deemed appropriate and just.”

On the other hand, learned Government Advocate has pointed out the statute governing the field i.e. The Integrated Goods and Services Tax Act, 2017 r/w The Central Goods And Services Tax Rules, 2017, which provides for a complete mechanism in case of evasion of the tax and this contention is that the show-cause notice has been issued to the petitioner and the petitioner has filed a reply to the show-cause notice, hence it is a premature writ petition as no final order has been passed.

He has further contended that the respondents shall be taking appropriate action in accordance with law keeping in view The Central Goods And Services Tax Rules, 2017.

In light of the aforesaid, as the statute is a complete code in itself, the respondents are yet to pass a final order, no case for interference is made out in the matter. The admission is declined.

(S.C. Sharma)
Judge

(Shailendra Shukla)
Judge