

Best Judgement Order passed without Opportunity of Being Heard

2021 (4) TMI 1097 - Patna High Court in Vidyarthi Construction Private Limited Versus The State Of Bihar, The Commissioner Of Taxes, Bihar, Patna., The Joint Commissioner, State Taxes, East Circle, Muzaffarpur, Bihar., The Executive Engineer

On failure to file the month Returns u/s 39 of CGST Act, 2017 the order in ASMT-13 has been passed and demand in DRC-07 has been uploaded.

Held impugned orders in Form ASMT-13 need to be quashed and set aside, for the same to have been passed without following the principles of natural justice.

- (a) the petitioner shall deposit a sum of ₹ 5 lacs with the authority on or before 8th February, 2021;
- (b) the petitioner shall appear before the authority on 8th February, 2021 in his office at 10:30 A.M., on which date he shall place on record additional material, if so required and desired;
- (c) also, further opportunity shall be afforded to the parties to place additional material, if so required and desired;
- (d) petitioner undertakes to fully cooperate and not take any unnecessary adjournment;
- (e) the authority shall decide the matter on merits, in compliance of the principles of natural justice, on or before 5th April, 2021;
- (f) liberty reserved to the parties to take recourse to such remedies as are otherwise available in accordance with law;
- (g) we have not expressed any opinion on merits and quashed the order only on the ground of violation of principles of natural justice.
- (h) if necessary, proceedings during the time of current Pandemic [Covid-19] would be conducted through digital mode;
- (i) needless to add, with the passing of the order, if it is eventually found that deposit made by the petitioner is in excess of the amount determined due and payable, the same shall positively be refunded expeditiously as per the provisions of the statute.