Utc Softech P. Ltd. v. State of U.P. and Another

WRIT TAX No. 867 of 2023 | 2023-07-27 | Allahabad High Court

Official court-text rendition | Finin2min Judgment Intelligence

Neutral Citation No. - 2023:AHC:150417-DB

Case :- WRIT TAX No. - 867 of 2023

Petitioner :- Utc Softech P. Ltd. Respondent :- State of U.P. and Another Counsel for Petitioner :- Devendra Pratap Singh,Rishi Tandon Counsel for Respondent :- CSC

Hon'ble Pritinker Diwaker,Chief Justice Hon'ble Ashutosh Srivastava,J.

It is the case of the petitioner that the notice dated 25.01.2023 Form GST DRC-01 under Rule 142(1) of CGST Act was never served upon the petitioner and consequent thereto an ex-parte order has been passed whereby a sum of Rs. 19,72,76,879/- has been imposed upon the petitioner as penalty.

From the tenor of the order that has been passed by the Respondent No. 2, it is more than apparent that the order is an ex- parte order.

In such view of the matter, since prima facie, the order impugned is an ex-parte order, we set aside the same and remand the matter back to the Deputy Commissioner, respondent no. 2 to pass fresh orders after giving due notice and opportunity of hearing to the petitioner.

The writ petition is accordingly disposed of.

It is also expected that the petitioner shall cooperate in the proceeding and shall not take any unnecessary adjournment.

Order Date :- 27.7.2023 SK

2023-07-28T10:26:05+0530 High Court of Judicature at Allahabad