

Supreme Court - Daily Orders

M/S Yaduka Agrotech Private ... vs The Commissioner Of Cgst on 31 October, 2022

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ITEM NO.9

COURT NO.12

SEC

S U P R E M E C O U R T O F
RECORD OF PROCEEDINGS

I N D I

Petition for Special Leave to Appeal (C)

No.1

(Arising out of impugned final judgment and order dated 02-08-2022
in FMA No. 461/2022 passed by the High Court at Calcutta)

M/S YADUKA AGROTECH PRIVATE LIMITED

Pe

VERSUS

THE COMMISSIONER OF CGST & ORS.

Re

(IA No.156816/2022-EXEMPTION
JUDGMENT)

FROM FILING C/C

OF

Date : 31-10-2022 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SURYA KANT
HON'BLE MR. JUSTICE J.B. PARDIWALA

For Petitioner(s)

Mr. Abhimanyu Bhandari, Adv.
Ms. Rooh-E-Hina Dua, AOR
Ms. Mansi Gupta, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

Heard learned counsel appearing for the petitioner and perused the material available on record.

Application seeking exemption from filing certified copy of the impugned Order is allowed.

In view of the categorical directions issued by the High Court, to the effect that the show cause notice dated 11/10/2021 shall be read as "additional information in addition to the audit Signature Not Verified observation dated 01/10/2021", with a further direction to the Digitally signed by VISHAL ANAND Date: 2022.11.01 19:58:11 IST Reason:

Assessing Officer that the petitioner [] Assessee shall be accorded personal hearing and the matter shall be discussed at length, we are satisfied that there is a substantial compliance to the principle of natural justice and the petitioner has sufficient

opportunities to satisfy the Authorities that there is no reason to proceed against it on the basis of show cause notice, which was issued without pre-consultation process.

With the above observations, the Special Leave Petition is disposed of.

All legal grounds, including limitation, may be raised by the petitioner, which shall be considered by the Competent Authority viz. Assessing Officer, on its own merits and in accordance with the law.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(PREETHI T.C.)
COURT MASTER (NSH)