

## **HC denied to interfere with order passed after due consideration of evidence and compliance with procedures**

GST : Where revenue authority passed impugned order after due consideration of evidence, compliance with procedures, and providing assessed party with an opportunity to respond, High Court in its writ jurisdiction refrained from interfering with order's merits emphasizing availability of alternate remedies like filing a statutory appeal

Alternate remedy - Liberty to file appeal - Petitioner was registered proprietorship firm, had receipts, registers, and accounts seized by revenue authority during search conducted at premises - Petitioner contended that search was conducted on premises of 'Kumar Motors', which was a proprietary concern of petitioner's wife - However, proceedings had been initiated against 'Kumar Driving School', a proprietary concern of petitioner - Revenue authority contended that 'Kumar Driving School' and 'Kumar Motors' were one and same entity - Petitioner had failed to keep books of accounts properly - Both 'Kumar Motors' and 'Kumar Motor Driving School' recorded their business income in same books, in violation of provisions of section 35 of CGST/SGST Act, 2017 - Revenue authority after considering evidences and compliances passed impugned assessment order against petitioner - HELD : Writ petition was dismissed on grounds of availability of alternate remedy of appeal and also there being no violation of procedure in passing impugned order - However, petitioner was to be given liberty to file appeal, if he was so advised against impugned assessment order before appellate authority [Section 107 of Central Goods and Services Tax Act, 2017/Kerala State Goods and Services Tax Act, 2017] [Para 5] [In favour of revenue]

*Click below link for the judgment:*

<https://www.taxmann.com/research/gst-new/top-story/101010000000343570/hc-denied-to-interfere-with-order-passed-after-due-consideration-of-evidence-and-compliance-with-procedures-caselaws>

*(Source: Taxmann.com)*