

## **HC set aside both SCN & order which failed to set out reason for imposing tax liability and penalty**

GST : Neither show cause notice nor order of demand clearly sets out reason for imposing tax liability as well as penalty in respect of detained goods; orders of GST Officer Appellate Authority was to be set aside and matter was remanded to concerned GST officer.

Detention of goods and vehicle in transit - Documents accompanying were alleged to be defective without mentioning any specific defect - Petitioner paid tax and penalty for release of goods and said payment was not voluntary - Neither show cause notice nor order of demand clearly sets out reason for imposing tax liability as well as penalty - Consequently, orders of GST Officer raising demand of tax and penalty as well as Appellate Authority was to be set aside - Matter remanded to concerned GST officer to decide afresh after affording reasonable opportunity to petitioner to be heard [Section 129 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017] [Paras 20 to 23] [In favour of assessee]

*Please click below link for judgment:*

<https://www.taxmann.com/research/gst-new/top-story/101010000000330331/hc-set-aside-both-scn-order-which-failed-to-set-out-reason-for-imposing-tax-liability-and-penalty-caselaws>

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