

## **Principles of natural justice were not in violation when assessee had no bona fide intention to produce documents: HC**

**GST : Principles of natural justice were not in violation when assessee had no bona fide intention to produce documents but only sought to buy time by way of seeking adjournment**

Violation of principles of natural justice - Personal hearing - Notice was issued following which reply was submitted after lapse of almost 10 months - Multiple opportunities of personal hearing were granted but adjournment was sought on account of non-availability of relevant details and on account of COVID - Order-in-original was passed against which no appeal was preferred - After expiry of period to file appeal, writ petition was filed seeking relief - Whether there was any violation of principles of natural justice - HELD: Adjournments were sought all along but the necessary documents were never produced before the authority either in person or via virtual mode - There was no bona fide intention to produce documents as sought for - Appeal was not preferred within prescribed period - As conduct of assessee did not appear to be bona fide, matter was not required to be remanded for reconsideration [Section 107 of Central Goods and Services Tax Act, 2017/Tamil Nadu Goods and Services Tax Act, 2017 - Article 226 of the Constitution of India][Paras 18 to 23][In favour of revenue]

**Click below link for order:**

<https://taxmann.com/research/gst-new/top-story/101010000000332174/principles-of-natural-justice-were-not-in-violation-when-assessee-had-no-bona-fide-intention-to-produce-documents-hc-caselaws>

*Source: Taxmann.com*