NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 148 of 2019

1. Sarthak Metals Limited, Having Its Registered Office At BBC Colony, G.E. Road, Khursipar, Bhilai, District: Durg, Chhattisgarh Through Its Authorized Signatory, Anoop Kumar Bansal, S/o Late Shri Deshraj Bansal, Aged About 52 Years, R/o SHCS 40, Sunder Nagar, Near Goal Market, Bhilai Chhattisgarh, District : Durg, Chhattisgarh

---- Petitioner

Versus

1. Chhattisgarh GST Through Commissioner, Commercial Tax- GST Department, North Block, Sector-19, Atal Nagar, Raipur, District : Raipur, Chhattisgarh
2. Assistant Commissioner, Office Of Commissioner, State Tax (SGST), Division- IV, Raipur, District : Raipur, Chhattisgarh

---Respondents

For Petitioner	:	Mr. Bhism Ahuwalia, Advocate
For State	:	Mr. Jitendra Pali, Dy. Adv.General with Smt. Sunita Jain, Govt. Advocate

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Hon'ble Shri Justice P. Sam Koshy
Order on Board

11.12.2019

1. The challenge in the present writ petition is to the action on the part of the respondents, whereby the respondents have ordered for debiting an amount of Rs. 16,40,398/- into the input tax credit.

2. The petitioner is also seeking for quashment of the order dated 27.07.2019 (Annexure P-7) and the show cause notice issued on 11.06.2019 to be ab-initio void.

3. At the outset, this Court is of the view that the writ petition does not have any merits at this juncture for the reason that, during the course of argument, it is revealed that the petitioner was fully aware of the show-cause notice issued to him on 11.06.2019 and the said notice was uploaded in the online portal, in-spite of being aware of the show-cause notice proceedings drawn by the respondents, the petitioner did not respond to the same. Subsequently, the respondents have also uploaded the order on 27.07.2019, which is an order in pursuance to the show-cause notice proceedings initiated. This fact is also not disputed by the petitioner that order on 27.07.2019 being uploaded in the online portal and he was aware of such order being passed. Even thereafter, the petitioner did not take steps for challenging or questioning the order before the statutory authority created under Section 107 of the Chhattisgarh GST Act, 2017. It is only subsequent to the consequential steps that the respondents have taken by way of debiting the amount into the input tax credit of the petitioner, that the petitioner has filed the present writ petition.

4. The petitioner also has not been able to show any effort made by them to obtain the copy of the order 27.07.2019 so as to challenge the same nor making any effort in giving reply to the show cause notice at the first instance inspite of being in full knowledge of the same. This Court for the reason that the petitioner had an alternative statutory remedy available to him in-accordance with law under Section 107 and not availing the same promptly or within a reasonable period and subsequently filing the present writ petition

only after the order dated 27.07.2019 was acted upon. This Court is of the view that the writ petition would not be maintainable at this juncture.

5. Reserving the right of the petitioner, if he so feels for challenging the order dated 27.07.2019 before the appellate authority, if the law so permits.

6. Accordingly, the present Writ Petition stands dismissed.

Sd/-
(P. Sam Koshy)
Judge

Rahul