

Santosh

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 206 OF 2020

Concord Exotic Voyages (India) Pvt. Ltd. Petitioner.

Versus

The Assistant Commissioner of Central
Goods and Service Tax and Central Excise
and another. Respondents.

Mr. Joseph Kodianthara, Senior Advocate with Mr. Joao Mariano P.
Dias, Advocate for the Petitioner.

Ms Priyanka Kamat, Standing Counsel for the Respondents.

***Coram : M.S. Sonak &
Smt. M.S. Jawalkar, JJ.***

Date : 5th March, 2020.

P.C. :-

Heard Mr. Joseph Kodianthara, the learned Senior Advocate, who appears along with Mr. Joao Mariano Dias for the Petitioner and Ms. Priyanka Kamat, learned Standing Counsel for the Respondents.

2. The challenge in this Petition is to the communications dated 7th February, 2020 and 17th February, 2020 at Exhibit P-2 and Exhibit P-3, advising the Petitioners to deposit certain amounts towards interest which are stated to be calculated by the system as

per the provisions of Section 50 of the Central Goods and Sales Tax Act, 2017.

3. Mr. Kodianthara, the learned Senior Advocate appearing for the Petitioner, has raised several grounds, including the ground that there has been no adjudication or compliance with the principles of natural justice and fair play before the impugned communications came to be issued to the Petitioner.

4. Ms. P. Kamat, learned Standing Counsel for the Respondents, on instructions, states that the impugned communications merely intimated the Petitioners of the liability calculated by the system. Ms. Kamat submits that the impugned communications, in fact, afford the Petitioner an opportunity for voluntary compliance. In case this opportunity is not availed by the Petitioners, appropriate legal action for recovery of the interest due for the delay in filing of returns shall be initiated. She clarifies that this means that a show cause notice will be issued. Upon service of such show cause notice, the Petitioners will be given an opportunity to put-forth its case and in that sense, there will be compliance with the principles of nature justice. On instructions, she states that the impugned communications are not the demands in that sense and, therefore, there will be no question of any coercive action on the basis of impugned communications.

5. We accept the aforesaid statements made by Ms. Kamat, on the basis of instructions. In view of such statements, we think that it is not necessary to entertain the present Petition since, the apprehensions expressed by the Petitioner in this Petition, stand substantially redressed at the present stage.

6. Therefore, by granting liberty to the Respondents to issue necessary show cause notice in accordance with law, we dispose of this Petition.

7. We make it clear that we have not adjudicated upon the rival contentions and, therefore, all contentions of all parties, are left open to be determined by the appropriate authority, at the appropriate stage.

8. The Petition is disposed of in the aforesaid terms. There shall be no order as to costs.

Smt. M.S. Jawalkar, J.

M.S. Sonak, J.