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HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 8 of 2021

- M/s Parle Agro Private Limited, A Private Limited Company, Registered And Incorporated Under Indian Companies Act, 1956 Having Its Registered Office At Opp. Shiv Dharam Kanta, Behind Durga Fuel (Indian Oil Pump), Gondwara Ring Road No.2, Raipur, Chhattisgarh - 493221 Through, Its Authorised Signatory Mr. Praveen Shrivastava (Manager - Taxation).

---- Petitioner

Versus

1. State Of Chhattisgarh, Through The Secretary, Department Of Commercial Tax, Government Of Chhattisgarh, Mantralaya, Mahanadi Bhawan, Nawa Raipur, Atal Nagar, Naya Raipur, District Raipur Chhattisgarh
2. The Commissioner Of Commercial Tax, Chhattisgarh, Raipur, District Raipur Chhattisgarh
3. The Assistant Commissioner Of Commercial Tax, Chhattisgarh, Raipur, District Raipur Chhattisgarh

---- Respondents

For Petitioner	:	Shri H.G. Dharmadhikari, Advocate along with Shri Ashish Surana, Advocate
For Respondents/State	:	Shri Gagan Tiwari, Dy. GA

Hon'ble Shri Justice Goutam Bhaduri

Order

29/01/2021

1. Heard.

2. Learned counsel for the petitioner would submit that the petitioner has been served with notices dated 21.10.2020 (Annexure P-1) & 08.10.2020 (Annexure P-2) under the C.G. VAT Act, 2005 (for short 'the Act, 2005'). Referring to the

impugned notices, learned counsel would submit that it amounts to complete violation of the rules of natural justice as though the notices have been deemed to be under Section 21(2) of the Act, 2005, however, neither has been written in the notice nor it is depicted on what premises the notices have been issued. Therefore, such vague notices cannot be served as the petitioner is the manufacturer of various multiple products. He would further submit that the notices being vague and ambiguous they are required to be quashed so as to allow the petitioner to reply to the allegation which may be in the mind of the Assessing Officer.

3. Learned State counsel is not able to dispute the contents of the notices Annexure P-1 & P-2, however, he would submit that in respect of the notice Annexure P-1, final orders have been passed, therefore, the notice has merged into the final order. Whereas in respect of Annexure P-2 sill the adjudication remains.

4. Perusal of the notice by this Court reflect that the notices Annexure P-1 & P-2 are completely vague barring certain period of assessment alone nothing has been reflected. It is obvious that in order to reply a notice, particulars of requirement, to whom the notice is served, are required that as to on what premises such notices have been issued to meet out the query. It cannot be vague and the assessee cannot be taken by surprise during the course of enquiry while the proceedings are adjudicated on the basis of notice. However, since it has been stated that in respect of notice Annexure P-1, the final orders have been passed, it is observed that the petitioner shall be at liberty to challenge the final order in accordance with law. In respect of notice Annexure

P-2 still it is to be adjudicated. Since the adjudication has not been concluded, taking into the tenor of the notice and it being vague, defeats the rules of natural justice so as to make aware the assessee to the minimum facts he is going to be confronted, at least the minimum premises on which it is issued are required to be made known. Under the circumstances, taking into that the notice Annexure P-2 being vague and non-speaking, is hereby quashed. The respondents would be at liberty to issue afresh detailed notice to the petitioner, if so advised.

5. With the aforesaid observation, the writ petition stands disposed of.

Sd/-

Goutam Bhaduri
Judge

Ashu