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jks 20.12.2024

WPA 28649 of 2024
With
CAN 1 of 2024

Pioneer Co-operative Car Parking Services and Constructions Society Limited
Vs.
Union of India & Ors.

Mr. Vinay Kumar Shraff
Ms. Priya Sarah Paul
... ... for the petitioner

Mr. Anirban Ray
Mr. Md. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Ms. Sumita Shaw
... ... for the State

Learned counsel appearing for the petitioner challenges the adjudication order dated 28th August, 2024 on the issues of "Short payment of RCM", "ITC availed in excess" and "ITC found reversible". Learned counsel further submits that there have been a violation of the principle of natural justice in passing this adjudication order because the adjudication has outreached the show-cause notice and for a declaration that Rule 36(4) of the Central Goods and Services Tax and West Bengal Goods and Services Tax Rules, 2017 has no constitutional or legal validity before January 01, 2022.

Learned counsel appearing for the respondent authorities submits that this adjudication order is appealable under Section 107 of the GST Act.

Heard learned counsel for the parties.

Challenge of Rule 36(4) of CGST Rules 2017 has no direct bearing with "Short Payment of RCM" "ITC availed in excess" and "ITC found reversible" the facts of this case and as the adjudication order dated 28th August, 2024 has a remedy by way of an appeal under Section 107 of the GST Act to deal with all the questions of facts as narrated by the learned counsel appearing for petitioner, the writ petition being WPA 28649 of 2024 and CAN 1 of 2024 are dismissed.

There shall be no order as to costs.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)