CGHC010215302026 2026:CGHC:44098

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HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 99 of 2026

- Suresh Kumar Mulwani Proprietor Of Vijay Pharma Son Of Jiwat Ram Mulwani Aged About 54 Years Resident Of 2040, Avanti Vihar, Beside Shrishti Plaza, Sita Vihar, Telibandha, Post Office- Ravigram, District- Raipur, Chhattisgarh-492006

--- **Petitioner**

versus

1. State Of Chhattisgarh Through Secretary Commercial Tax- G S T Department, Mantralaya, Mahandadi Bhavan, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh
2. Assistant Commissioner Of State Tax, Raipur-4, Raipur Division-1, Chhattisgarh Office Of The Assistant Commissioner Of State Tax, Raipur-4, Raipur Division-1, Chhattisgarh, Civil Line, Near Raj Bhawan, Raipur, District Raipur, Chhattisgarh
3. Commissioner Of Commercial Tax G S T Department Office Of The Commissioner Of Commercial Tax- G S T Department, North Block, Sector-19, Atal Nagar, Nava Raipur, District Raipur, Chhattisgarh

--- **Respondent(s)**

For Petitioner(s)	:	Mr. Siddharth Dubey, Advocate
For Respondent(s)	:	Ms. Anuradha Jain, Dy. Government Advocate with Mr. Rishabh Bisen, Panel Lawyer

(Hon'ble Shri Justice Narendra Kumar Vyas)

Order on Board

12.10.2026

1. The petitioner has filed this writ petition under Article 226 of the Constitution of India assailing the order dated 22.08.2024 passed by the Assistant Commissioner, State Tax, Raipur Circle-4 in Case No. 26/20 by which the Assistant Commissioner, State Tax has assessed

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the tax liability of the petitioner to the tune of Rs. 15,33,777/- after adding the interest and penalty. The petitioner has also challenged the order dated 20.04.2026 (Annexure P/2) by which rectification application dated 16.03.2026 submitted by the petitioner has been rejected.

2. This petition has been filed by the petitioner contending that without opportunity of hearing granted to the petitioner an ex parte order dated 22.08.2024 (Annexure P/1) has been passed assessing the tax liability with interest and penalty for the financial year 2019-20 alleging that during scrutiny of return for the tax period discrepancies have been noticed by the department and on 19.04.2024 the petitioner was directed to submit reply in GST ASMT-10 upto 01.05.2024, but no reply was filed thereafter, DRC-01 was issued to the petitioner directing him to submit evidence along with reply, but no reply has been given by the petitioner, as such on the basis of records tax liability of Rs. 3,42,833/- each for IGST, SGST and CGST along with interest and penalty which comes to Rs. 15,33,777/- was imposed on the petitioner.

3. Learned counsel for the petitioner would submit that the petitioner has come to know about the impugned order on 16.02.2026, then only he has filed rectification application on 16.03.2026 which has been dismissed on 20.04.2026. It has also been contended that no proper opportunity of personal hearing has been granted to the petitioner prior to passing of the order dated 22.08.2024 and thereafter, the respondents have issued DRC-13 pertaining to financial year 2019-20, 2020-21, 2021-22 and GST APL-4 on 23.06.2026.

4. Learned counsel for the petitioner would submit that without opportunity of hearing the impugned orders have been passed, as such, it is against the principle of natural justice and fair play.

5. On the other hand, learned State counsel would submit that the Department has given sufficient opportunity to the petitioner, but the petitioner has failed to give reply. Thus he cannot complaint about the violation of principle of natural justice and the order passed by the department does not warrant interference and would pray for dismissal of the writ petition.

6. I have heard learned counsel for the parties and perused the record.

7. During midst of argument, learned counsel for the petitioner would submit that he is ready and willing to deposit the assessed tax liability i.e. Rs. 3,42,883/- and would submit that the petitioner may be given an opportunity to move an appropriate application for setting aside the ex parte order and thereafter, take recourse available to him under the law.

8. This was objected by learned counsel for the State and would submit that the statutory limitation period provided under the GST Act, 2017 has already been expired, therefore, no such request can be considered, even if the entire tax liability is deposited by the petitioner and would pray for dismissal of the petition.

9. Considering the submission made by learned counsel for the petitioner that he may be given an opportunity for moving an appropriate application for setting aside the ex parte order passed by the authority on the condition that he will deposit tax liability assessed by the Assistant Commissioner State Tax vide impugned

order dated 22.08.2024, thus, a case for interference by this Court to exercise its power conferred under Article 226 of the Constitution of India to do complete justice between the parties is made out. Accordingly, in view of the proposal given by the petitioner that he is ready to deposit the tax liability of Rs. 3,42,883/-, an opportunity is granted to the petitioner to prefer statutory appeal against the order dated 22.08.2024 (Annexure P/1) before the appellate authority as per the GST Act, 2017. It is further directed that in the eventuality of filing of the appeal within one month from the date of receipt of copy of the order, the appellate authority shall decide the appeal on its own merit without insisting for delay as this Court has already condoned the delay on condition of depositing the tax liability of Rs. 3,42,883/- before the authorities as the depositing of amount is condition precedent for hearing the appeal by the department. It is also made clear that the petitioner is at liberty to take all the defense available to him under the law including passing of the ex parte order before the appellate authority who in turn shall decide the same in accordance with law.

10. With aforesaid observation and direction, the writ petition is disposed of.

Sd/-
(Narendra Kumar Vyas)
Judge

Manish