
[2021] 130 taxmann.com 461 (Andhra Pradesh)[09-07-2021]

GST : Where Competent Authority made assessment of a consignment of coconut oil being delivered in two vehicles by one 'M', Puducherry to assessee, Vijayawada and passed an assessment order on assessee and after two years, assessee against said order filed writ petition and argued that assessment was made taking into consideration maximum retail price, such issue ought to have been agitated before appellate forum

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[2021] 130 taxmann.com 461 (Andhra Pradesh)

HIGH COURT OF ANDHRA PRADESH

Marico Ltd.

v.

State of Andhra Pradesh*

JOYMALYA BAGCHI AND K. SURESH REDDY, JJ.

WRIT PETITION NO.13205 OF 2021

JULY 9, 2021

Section [129](#) of the Central Goods and Services Tax Act, 2017/Section [129](#) of the Andhra Pradesh Goods and Services Tax Act, 2017 - Detention, seizure and release of goods and conveyances in transit - Competent Authority made assessment of a consignment of coconut oil being delivered in two vehicles by one 'M', Puducherry to assessee, Vijayawada and passed an assessment order dated 7-1-2019 on assessee and levied tax and penalty upon it - Assessee did not take any steps against said assessment order and after lapse of more than two years sought to challenge said order by way of writ - It argued that assessment was made taking into account maximum retail price and not actual sale price - Whether such issue ought to have been agitated before appellate forum - Held, yes - Whether writ petition required to be dismissed - Held, yes [Paras 5 and 6] [In favour of revenue]

ORDER

Joymalya Bagchi, J. - The Writ Petition is filed against assessment order dated 7-1-2019 passed by the 2nd respondent imposing tax of IGST of Rs. 3,10,642/- and penalty of Rs. 3,10,642/- upon the petitioner-assessee.

2. The subject matter of the assessment was a consignment of coconut oil being delivered in Vehicle Nos.TN 33 BH 3110 and TN 52 C 1066 by M/s.Marico Limited, Puducherry to the petitioner-assessee-M/s. Marico Limited, Vijayawada. On assessment, the tax of IGST of Rs. 1,55,321/- and penalty of Rs. 1,55,321/-totaling to Rs. 3,10,642/- had been levied for each of the vehicles. Petitioner did not take any steps against the said assessment order and after lapse of more than two years has sought to assail the said order in exercise of writ jurisdiction.

3. We note that the order was an appealable one and the petitioner did not to avail of such statutory remedy.

4. Learned counsel appearing for the petitioner argues that the assessment was made taking into consideration the maximum retail price and not the actual sale price.

5. We are afraid that such issue ought to have been agitated before the appellate forum and do not make out any case of assessment without jurisdiction or in breach of principles of natural justice requiring invocation of writ jurisdiction of this Court and that too after a lapse of more than two years.

6. The Writ Petition is, accordingly, dismissed. There shall be no order as to costs.
7. As a sequel, Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed.

S.K. JAIN

*In favour of revenue.