

[2022] 143 taxmann.com 130 (Andhra Pradesh)[26-09-2022]

GST : No violation of natural justice if certified copies of material seized from assessee is not furnished to him when not requested for by him in his reply to SCN

- There is no violation of principles of natural justice if certified copies of material seized from assessee's premises during inspection is not furnished to him by the GST authorities before passing assessment order based on the same, when there was no request for the same in assessee's reply to Show Cause Notice based on material seized.
- The Supreme Court's ruling in T.Takano's case would not apply as SCN was based only on material seized from assessee and he had not requested for copies of seized material in his reply to Show Cause Notice. Assessment made on assessee and disputed by him involves questions of fact which cannot be decided in writ petition and assessee .
- Further, there is no dispute that the petitioner-assessee has a right of Appeal under Section 107 of the CGST Act, 2017. As the assessee-petitioner has an alternative remedy of appeal under Section 107 of the CGST Act and as the petitioner failed to succeed in establishing that there has been violation of the principles of natural justice, the Writ Petition is liable to be dismissed. It is open to the petitioner to avail the remedy available under law, in which event the period of pendency of Writ Petition before this Court be given set-off while calculating the period of limitation



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HIGH COURT OF ANDHRA PRADESH

Umar Iron Mart

v.

Assistant Commissioner

C. PRAVEEN KUMAR AND A.V. RAVINDRA BABU, JJ.

WRIT PETITION NO.28393 OF 2022

SEPTEMBER 26, 2022

[ORDER](#)