



## Violation of PNJ sufficient to set aside assessment

Green Valliey Industries Limited [TS-985-HC-2022(CAL)]

December 21, 2022

- The Hon'ble High Court of Calcutta set aside an order of a single bench whereby, the writ petition of the assessee was denied on the ground that an appellate remedy was available. As per the facts of the case, a show cause notice was issued to the assessee owing to conflicting figures mentioned in the return and GSTR-1. Despite replying to the SCN within the time frame mentioned provided and seeking a further extension to furnish a detailed response along with requesting additional evidence, the revenue passed the assessment order rejecting the interim submission.
- Where the single-judge bench was of the view that in the presence of an alternative remedy being an appeal, the writ petition is not maintainable, the Hon'ble High Court taking count of the injustice suffered by the appellant, ruled that violation of natural justice is a sufficient enough ground to interfere with the assessment order.



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