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By Nidhi, Advocate



Judgment No.: 043
Dt.: 05-01-2024



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Judgment Deals With

Section/Rule	Section 73
Authority	Madras High Court
Case Name	HDFC Sales Private Limited VS The Assistant Commissioner
Dated	22 nd December, 2023

Brief Facts:

The impugned notice dated 14.09.2023 has been issued over-lapping the notice dated 29.08.2023 and the said impugned notice was not even signed by the Department. Earlier at the time of issuance of notice dated 29.08.2023, the summary notice was issued by one officer and the detailed notice was issued by another officer, whereas, while issuing the impugned notice dated 14.09.2023, the Department had issued only the summary notice and no detailed notice has been issued to the petitioner. The petitioner had also raised the issue of jurisdiction with regard to the issuance of the said notice.

Contention of the Department:

All the issues raised by the petitioner may be considered by the Department & appropriate orders will be passed after providing sufficient opportunity of personal hearing to the petitioner.

Findings & Decision of the Court:

The grievance of the petitioner is that the DRC-01 notice was issued by the Department twice on 29.08.2023 and 14.09.2023 and the same are overlapping. Further, the issue of jurisdiction has also been raised by the petitioner. The Court was not inclined to interfere with the show cause notice issued by the Department. Hence, it would be appropriate for the petitioner to approach and raise all their grievances before the Department. Accordingly, all the grievances raised by the petitioner shall be considered by the Department in accordance with law.

While deciding the matter, the Department was directed to decide the issue of overlapping of show cause notices dated 29.08.2023 and 14.09.2023 and also the issue of jurisdiction and thereafter, pass a comprehensive order clubbing both the show cause notices.

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