



# Lawgics

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Judgment No.: 056  
Dt.: 24-01-2024



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## Judgment Deals With

Section/Rule	Section 73
Authority	Madras High Court
Case Name	MakeMyTrip (India) Private Limited VS State Tax Officer
Dated	18 <sup>th</sup> January, 2024

### Brief Facts:

The petition pertains to a issue whether the petitioner, an intermediary, is entitled to exemption from payment of GST in respect of services provided in relation to hotel accommodation if the tariff is below Rs.1,000/-.

An order issued in July 2023 was impugned on the ground that the Department did not take into consideration, the reply issued in June 2023 to the show cause notice in Form DRC-01.

### Contention of the Department:

The reply of the petitioner to the intimation issued in Form DRC-01A was taken into consideration in the impugned order, but not the reply dated 01.06.2023 to the show cause notice issued in Form DRC-01.

### Findings & Decision of the Court:

**The non-consideration of the reply to the show cause notice certainly prejudices the petitioner and denies the petitioner a reasonable opportunity to establish its position.** On that sole ground, the respective impugned order calls for interference.

Thus, the impugned order was quashed. The matters was remanded for reconsideration by the assessing officer, after providing a reasonable opportunity to the petitioner and by taking into consideration the replies of the petitioner, a reasoned order shall be issued.

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