



# Lawgics

By Nidhi, Advocate



**Judgment No.: 067**  
**Dt.: 10-02-2024**



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## Judgment Deals With

<b>Section/Rule</b>	Section 73
<b>Authority</b>	Calcutta High Court
<b>Case Name</b>	Eden Real Estates Pvt. Ltd. & Anr. VS The Senior Joint Commissioner of Revenue
<b>Dated</b>	07 <sup>th</sup> February, 2024

### Brief Facts:

The petitioner has challenged the impugned show-cause form GST DRC-01 dated 29<sup>th</sup> December, 2023, on the ground that the same is in violation of principle of natural justice and is non-speaking and without considering the reply & submission made by the petitioner on 28<sup>th</sup> December, 2023 against intimation to pre-show cause notice.

### Contention of the Petitioner:

Petitioner's detailed reply to the pre-show cause notice was neither considered nor discussed before issuing show-cause notice dated 26<sup>th</sup> December, 2023.

### Findings & Decision of the Court:

Petitioner has annexed the detailed reply to the pre-show cause notice and the same has neither been dealt nor discussed at all by the Department before issuing show cause notice dated 26<sup>th</sup> December, 2023.

The impugned show-cause notice dated 26<sup>th</sup> December, 2023 was set aside and the matter was remanded back to the GST authority to reconsider the case of the petitioner by taking into consideration the detailed reply dated 28<sup>th</sup> December, 2023 before proceeding any further. The Department shall give the opportunity of hearing to the petitioner while considering the reply dated 28<sup>th</sup> December, 2023 filed by the petitioner against the pre-show cause notice.

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