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By Nidhi, Advocate



Judgment No.: 101
Dt.: 02-04-2024



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Judgment Deals With

Section/Rule	Section 117
Authority	Kerala High Court
Case Name	M/s. Sri Mookambika Agencies VS The State Tax Officer
Dated	20 th March, 2024

Brief Facts of the Case:

The appellant is a registered assessee & is engaged in the supply of telecommunication and courier services. The appellant filed the writ petition challenging order passed under Section 73 of the CGST/SGST Act. The learned Single Judge disposed the writ petition, relegating the appellant to the statutory remedy of appeal.

This writ appeal has been filed challenging the judgment dated 09.02.2024 passed by learned Single Judge.

Findings & Decision of the Court:

The Department issued show cause notice to the appellant, and the appellant gave reply before passing the order. The order was passed considering the contentions in petitioner's reply. There is no violation of the principles of natural justice.

The appellant challenged the order passed u/s 73 of the CGST Act, 2017 on merits. The disputed facts cannot be adjudicated in a writ petition.

As rightly held by the learned Single Judge, the remedy open to the appellant is to prefer appeal under Section 107 of the CGST/ SGST Act.

Thus, there is no merit in the appeal. Accordingly, it was dismissed.

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