



Lawgics

By Nidhi, Advocate



Judgment No.: 168
Dt.:17-08-2024



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Judgment Deals With

Impugned order based on report from proper officer regarding survey conducted on 24.03.2008, which had not been confirmed or communicated to petitioner for their response was set aside, finding them unsustainable due to the failure to provide the petitioner an opportunity to address the adverse material.

Section/Rule	Section 74
Authority	Allahabad High Court
Case Name	M/s. Prabhat Furniture Vs Additional Commissioner Grade-2 (Appeal)
Dated	25 th July, 2024
Citation	WRIT TAX No. - 583 of 2023

Brief facts of the case:

On 24.03.2018, the search and seizure inspection of the business premises of the petitioner was made by JC (SIB). At the time of survey, the books of accounts could not be shown and the value of the goods seized was estimated at Rs. 18,00,000/-. Thereafter, the reply was submitted to the notice issued to the petitioner, adducing books of accounts.

Contention of the Petitioner:

The petitioner refers that the impugned order holding suppression has been passed on the basis of some report submitted by the proper officer and without providing any opportunity to the petitioner, adverse material has been used against the petitioner.

Findings & Decision of the Court:

Once the material used against the petitioner has not been confirmed, the impugned order cannot sustain in the eyes of law and the same was set aside.

The matter was remanded to the authority concerned to decide the case de-novo.