(2024) 10 UK CK 0091

In the Uttarakhand High Court

Case No : Writ Petition Miscellaneous Single No. 2840 Of 2024

Gautam Associates APPELLANT

Vs

Union Of India & Others RESPONDENT

Date of Decision : 22-10-2024

Acts Referred:

Citation : (2024) 10 UK CK 0091

Hon'ble Judges : Pankaj Purohit, J

Bench : Single Bench

Advocate : Rohit Arora, Saurav Adhikari, Shobhit Saharia

Final Decision : Dismissed

Judgement

Pankaj Purohit, J

1. Heard learned counsel for the parties.

2. The petitioner, a partnership firm, feeling aggrieved by issuance of show cause notice dated 05.07.2024, annxure-P3, has approached this Court by filing the present writ petition.

3. It is contended by learned counsel for the petitioner that after audit of the partnership firm, the objections have not been communicated to the petitioner-partnership firm as per the mandate of Central Goods and Services Tax Act, 2017.

4. But, from hearing learned counsel for the petitioner, it transpires that now the objections have been communicated to the petitioner-partnership firm and the petitioner has already replied to those objections. The petitioner-partnership firm wanted to contest with the objections as enumerated in para nos.1 to 12 of the Final Audit Report (FAR), therefore, the show cause notice was issued to the petitioner-partnership firm. Now, the petitioner-partnership firm can submit its reply on the show cause notice to the respondent no.5, which had issued the show cause notice to the petitioner.

5. Thus, this Court does not find any reason to interfere with the show cause notice. Accordingly, the writ petition is dismissed in-limine.

6. Pending application, if any, stands disposed of accordingly.