



WP.Nos.15215 & 15222 of 2022
and
WMP.Nos.14392, 14393 & 14399 of 2022

Dr.ANITA SUMANTH,J.

Pleadings are complete qua R1, who is stated to be the contesting respondent.

Counter of R2 is awaited despite the matter having been adjourned on 01.07.2022, 29.07.2022, 23.08.2022 and 23.09.2022 to await counters. Final opportunity is granted to R2 to file counter, if it so desires, or a memo of adoption of counter of R1.

2.The petitioner claims to have paid a sum of Rs.97.75 crores (approx.) being GST and Rs.19.12 crores (approx.) being interest, both by way of cash and a sum of Rs.78.48 crores (approx) by way of availment of IGST input tax credit to meet the total proposed liability of Rs.176.24 crores (approx.) raised in terms of the provisions of the Central Goods and Service Tax Act, 2017 (in short 'Act').

3.The impugned show cause notice issued under Section 74(1) of the Act confirms the aforesaid position and proposes the reversal of input tax credit availed and further proposes the levy of penalty.

4.The petitioner is now in receipt of a notice, fixing the third opportunity of personal hearing on 08.12.2022, pursuant to which it apprehends that an order-in-original will be passed, frustrating the writ petition in light of the bar under the proviso to Section 74(5) of the Act.



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5. According to the petitioner, the above remittances were made in January and February 2019, long prior to the issuance of the show cause notice dated 07.04.2022 and thus, there is no justification for the initiation of proceedings under Section 74 of the Act that contemplates the satisfaction of the pre-conditions of fraud, suppression or wilful mis-statement of facts by the petitioner.

6. In light of the above, there shall be a stay of further proceedings pursuant to the impugned show cause notice dated 07.04.2022 effective till the next date of hearing, fixed on 29.11.2022.

02.11.2022

VS

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