

Mayur R. Parekh

6. Whether Revenue was Justified in levying Penalty for Non- filing of return without giving an opportunity of hearing under the Provisions of CGST Act ? Held : No The petitioner herein is a company incorporated under the provisions of the Companies Act, 2013. It manufactures grain based extra neutral alcohol and also bottles Indian made foreign liquor. It is also registered under Central Goods Services Tax Act, 2017. While things stood thus, the 3rd respondent herein issued a letter dated 21.07.2020 in Form GSTR-3A under Section 46 of the CGST Act on the ground that the petitioner failed to submit its returns in GSTR- 3B for the months of January, 2020 to June, 2020 and as such, the petitioner was directed to file fresh returns within 15 days. In view of the non- response on the part of the petitioner in furnishing returns, an assessment order came to be passed by the 3rd respond.....