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Recently, the Hon'ble Madras High Court in the case of Anantham Retail (P.) Ltd. v. Sales tax officer, [2022] 140 taxmann.com 167 (Madras) has held that after issuing Form DRC-01A, if petitioner had got any objection and had not paid tax as ascertained, a show-cause notice had to be issued to assessee under section 74(1) of TNGST Act and after receiving objections and giving personal hearing, assessment order ought to have been finalised. Without following the said procedure, the revenue authorities cannot issue assessment orders and consequential recovery notice to the bank. Facts of the case: Anantham Retail (P.) Ltd (herein after referred as "Petitioner") is engaged in trading of textiles and garments. The officers from the State Tax Department conducted inspection under section 67 of the TNGST Act in the three showrooms from