

Dinesh Tambde

34 Adjudication: DRC-07 without reasoning is violation of principle of natural justice. Challenge has been raised to the summary order DRC-07. Due to some error the copy of the impugned order visible to the petitioner on the GSTN portal was only that which has been annexed to the writ petition. Clearly that order did not contain any reason. It was observed by the court that, in view of the facts it had to be accepted in law that the impugned order did not contain reasons. This conclusion was being drawn as unless the complete copy of the order containing the reasons was served on the petitioner/assessee, he may never have any right to challenge the same before any forum including the appellate forum. The fact that the Assessing Officer may have had available to it another copy of the same order which may contain reasons therefor, may be of no help to the Revenue Authority as such copy of the order had not been served on the petiti.....