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Recently, the Hon'ble Delhi High Court in the case of Vallabh Textiles v. Senior Intelligence Officer, [2022] 145 taxmann.com 596 (Delhi) has held that deposit of amount pending search proceedings was not a voluntary payment as there was no acknowledgement of acceptance of payment issued in Form GST DRC-04 as mandated under Rule 142. Facts of the case: Vallabh Textiles (herein after referred as "Petitioner") is in the business of trading in Ready-Made Garments ("RMG") and also engaged in selling of RMG on behalf of third parties, albeit in the domestic market, on a commission basis. Based on the intelligence received by the revenue, that the petitioner, inter alia sold goods in cash on behalf of two entities i.e., Empire Apparels Pvt. Ltd. ("EAPL") and M/s Navrang Enterprises ("NE"), during the period spannin.....