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Recently, the Hon'ble Gujarat High Court in the case of Smita and Sons Coal (P.) Ltd. v. State of Gujarat, [2023] 147 taxmann.com 141 (Gujarat) has held that power under Section 83 is serious and harsh in nature, it should not be used as a tool to harass the assessee nor should be used in any manner that it may have irresistible detrimental effect on business. Facts of the case The petitioner is a private limited company engaged in the business of trading in coal. It is also having valid registration number under the Act. The respondent No.2 is an officer under the provision of section 3 of the Act entrusted with the assessment and recovery of GST under various provisions of the Act. The petitioner is regular in filing its return under the Act both annually and periodically.