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17 Adjudication – SCN summary Proceedings cannot be initiated by issuing summary of show cause notice without issuance of proper SCN. The proceedings were initiated by the GST department against the petitioner for wrongful availment of ITC and passing benefits of fake ITC to other entities. It filed writ petition to challenge the proceedings and contended that no proper show cause as contemplated under section 74(1) was issued and instead only summary of a show cause was issued. The Honorable High Court noted that a summary of a show cause cannot be a substitute of a proper show cause notice and such substitution would entail violation of principles of natural justice. Moreover, in the instant case, the documents which formed basis of passing of impugned order were not supplied to the petitioner. The Court also noted that in absence of clear charges based upon which a person is requi.....