

CA Pranav Mehta

Recently, the Hon'ble High Court of Jharkhand in the case of Shree Ram Agrotech Vs State of Jharkhand, [2023] 152 taxmann.com 82 (Jharkhand) has that in absence of detailed adjudication order, as required under section 73 (9), petitioner was not liable to pay any tax, interest or penalty only on basis of Form DRC-07. Facts of the case: The petitioner is engaged in the business of trading of ferrous waste and scrap, iron, steel, ingots and other metal articles. On 19.01.2021, the petitioner received a recovery notice issued by the GST department. The said recovery notice was captioned as reminder for recovery of alleged demand of Rs. 8,04,134/- based on the alleged demand order, having no. 1899 dated 19.01.2019, and based.....