

Janak Vaghani

Sales Tax - Assessment - Time Barred - No Proof of Service of Notice -Within Prescribed Time Limit- Assessment Order Passed-Not Valid. Original Assessment orders passed without proof or record of issue of notice or proof of service of notice, as the case may be, in an appeal against the fresh assessment orders passed upon remand by original appellate authority held invalid. S.33(4) of The Bombay Sales Tax Act, 1959. Ss. 73 and 74 of The GST Act. The appellant had filed appeal before the Tribunal against the dismissal of appeal passed by the first appellate authority confirming the ex parte assessment orders passed upon remand of assessment orders passed originally. In appeal the argument was taken up for issue of service of notice as well as passing of the assessment orders beyond the prescribed time limit of 8 years. The tribunal held that;-.....