



CGHC010190952021

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NADIM MOHLE

2026:CGHC:30168

NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****WPT No. 140 of 2021**

M/s Shri Shyam Trading Company (A Partnership Firm) Having Its Office At Office No. 101, 1st Floor, Akash Tower, Telghani Naka Chowk, Raipur, District Raipur (Chhattisgarh) Through Its Authorised Representative, Nand Kishore Agrawal, S/o Radhe Shyam Trading Agrawal, Aged About 49 Years, R/o Mahesh Colony, Gali No. 02, Ghudiyari, Shrinagar, Raipur, District Raipur Chhattisgarh.

... Petitioner**versus**

1- Commissioner of Chhattisgarh State Tax North Block, Sector-19, Atal Nagar, Naya Raipur, Raipur, Commercial Tax, Raipur, District : Raipur, Chhattisgarh.

2 - The Assistant Commissioner, Chhattisgarh State Tax, Circle-5, Raipur, Behind Raj Bhawan, Civil Line, Raipur, District : Raipur, Chhattisgarh.

... Respondent(s)

For Petitioner	:	Mr. Hari Agrawal, Advocate along with Ms. Pragya Pandey, Advocate
For Respondent(s)/State	:	Ms. Anuradha Jain, Deputy Government Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey**Order on Board****16/07/2026**

1. The petitioner has filed this petition seeking the following relief(s):-

"a. A writ and/or an order in the nature of appropriate writ calling the entire records of the case pertaining to the case of the petitioner.

b. A writ and/or an order in the nature of appropriate writ do issue setting aside the impugned action of the Respondent whereby the order dated 30.01.2021 (Annexure P-12) has been passed without

issuance of any show cause and all actions/orders related & consequential thereto including the summary of order dated 25.02.2021 (Annexure P-10) in FORM DRC-07 and summary of show cause notice dated 04.11.2020 (Annexure P- 09) in FORM DRC-01, in the facts and circumstances of the case.

c. Cost of the proceedings.

d. Any other relief in the discretion of this Hon'ble Court.”

2. Learned counsel appearing for the petitioner would submit that only a summary of the show cause notice was served upon the petitioner, and no separate notice was issued as required under Section 73 of the Chhattisgarh Goods and Services Tax Act, 2017 (for short, Act, 2017). He would further submit that according to the Rule 142 of the Chhattisgarh Goods and Services Tax Rules, 2017, (for short, Rules, 2017), the authority concerned is under obligation to issue a show cause notice as specified under Section 73 of the Act, 2017, along with a summary thereof, but in the present case, only a summary of the notice was issued, due to which no reply was filed by the petitioner, and consequently, impugned assessment order was passed; thus, he prays that the impugned summary notice and assessment order, issued by the respondent authorities may be quashed.
3. On the other hand, Ms. Jain, learned Deputy Government Advocate appearing for the State would submit that there are serious allegations against the petitioner to the effect that the petitioner purchased goods from non-existing bogus companies, and bogus ITC claimed from bogus dealer and this fact was within the knowledge of the petitioner. She would further submit that the petitioner deliberately chose not to file a reply to the summary show cause notice, consequent to which the assessment order was passed. She would also submit that the petitioner has an efficacious alternative remedy available to challenge the said notice and order of assessment u/s. 107 of the Act, 2017.

4. Heard.
5. Section 73 of the CGST Act, 2017 deals with the determination of tax not paid or short paid, or erroneously refunded, or input tax credit wrongly availed or utilised, for any reason other than fraud, wilful misstatement, or suppression of facts.
6. In the notice under Section 73 of the Act, 2017, the authorities concerned had to specify the reasons for such issuance and it must be accompanied by a summary of the show cause notice in the prescribed form, as required under the Rule 142 of the CGGST Rules, 2017.
7. Perusal of Annexure P/1 would reveal that only a summary show cause notice was served upon the petitioner, and on the basis of the said summary notice alone, the assessment order was passed.
8. It is manifest that the authority concerned failed to comply with the provisions of Section 73 of the CGST Act, 2017, and Rule 142 of the CGGST Rules, 2017.
9. Taking into consideration the above discussed facts, this Court is of the considered opinion that the assessment order and the summary notice issued by the authority concerned are not sustainable in the eyes of law and same are hereby **quashed**.
10. The competent authority would be at liberty to issue a fresh show cause notice, along with the summary notice, strictly in accordance with the provisions of Section 73 of the CGGST Act, 2017, and Rule 142 of the CGGST Rules, 2017 before passing an order of assessment.
11. Accordingly, the petition stands **allowed**. No order as to costs.

Sd/-

Rakesh Mohan Pandey
JUDGE

Nadim