

Order set aside and matter remanded as new guidelines related to search and seizure as per circular were not complied: HC

GST : Where petitioner raised concerns about potential bias since same officer who conducted investigation, search and seizure at petitioner's premises also issued order under section 74, said order was to be set aside and revenue was to be directed to initiate de novo proceedings, taking into account said guidelines outlined in Circular, dated 20-9-2022

Search and seizure - Modification guidelines - Jurisdiction - Writ petition filed by petitioner against an order passed by Assistant Commissioner under section 74 - Petitioner raised concerns about potential bias since same officer who conducted investigation, search and seizure at petitioner's premises also issued impugned order - During pendency of earlier writ petition, interim order was made absolute and a Circular, dated 20-9-2022 titled 'Modification of Guidelines for Tax Authorities for Inspection, Search and Seizure dated 1-12-2020' was introduced which contained directions and clarifications - HELD : Impugned order was to be set aside and revenue was to be directed to initiate de novo proceedings, taking into account said guidelines outlined in circular [Section 67, read with section 74 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017][Paras 4 to 7][Matter remanded]

Click below link for the judgment:

<https://www.taxmann.com/research/gst-new/top-story/101010000000342319/order-set-aside-and-matter-remanded-as-new-guidelines-related-to-search-and-seizure-as-per-circular-were-not-complied-hc-caselaws>

(Source: Taxmann.com)