

### **Reasoned assessment order to be passed dealing with all aspects of the matter**

The Hon'ble Gujarat High Court in ***M.P. Commodities Pvt. Ltd. v. State of Gujarat [R/Special Civil Application No. 3796 of 2022 dated March 9, 2022]*** quashed and set aside the demand order passed in **Form DRC-07** by the Revenue Department, on the grounds of non-speaking order. Held that, all the relevant aspects of the matter were not considered and were not reflected in the orders. Further, directed the Revenue Department to ensure that a reasoned order is passed dealing with each and every submission raised by the assessee.

#### **Facts:**

This writ petition has been filed by the M.P. Commodities Pvt. Ltd. ("**the Petitioner**") challenging the orders in **Form GST-DRC-07** dated December 18, 2021 and December 21, 2021 ("**the Impugned Orders**") passed by the Assistant Commissioner ("**the Respondent**"), on the grounds that they were non-speaking orders.

#### **Issue:**

Whether the Impugned Orders are liable to be quashed on the ground of being non-speaking orders?

#### **Held:**

The Hon'ble Gujarat High Court in the matter of ***R/Special Civil Application No. 3796 of 2022*** held as under:

- Observed that, the Impugned Orders could be termed as non-speaking orders. Further, the original record that all the relevant aspects of the matter were duly considered yet, the same is not reflected in the Impugned Orders.
- Quashed and set aside and the Impugned Orders.

- Remanded the matter back to the Respondent for fresh hearing of the matter.
- Directed that, the Respondent shall hear the Petitioner once again and shall ensure that a reasoned order is passed dealing with each and every submission raised by the Petitioner and within a period of three months.
- Permitted the Petitioner to make their oral and written submissions and question the legality and validity of the Show Cause Notices itself.

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