

HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

**WPT No. 170 of 2023**Sri Balaji Metals And Minerals Private Ltd. **Versus** Union Of India & others

23/06/2023	<p>Shri Bharat Raichand, Advocate with Shri Ankit Pandey, Advocate for the petitioner.</p> <p>Shri Ramakant Mishra, Asst.S.G. for the Union of India/respondent Nos.1 & 4.</p> <p>Shri Vikram Sharma, Deputy Government Advocate for the State/respondent No.2.</p> <p>Shri Maneesh Sharma, Advocate for the respondent Nos.5 to 8.</p> <p>Heard.</p> <p>Learned counsel for the petitioner submits that the petitioner had abade the certain services from the supplier in the year 2018-19 and the outward tax return i.e. tax paid by the such supplier was shown in the portal of the Goods and Services Tax (G.S.T.). The petitioner who abade and filed the services and filed the inward return also shows the said tax has been paid. Since the outward return filed by the supplier shows the payment of tax as such the petitioner was entitled to the input tax credit. He would submit in the meanwhile, on the ground that the supplier is a non-existent. Notices have been issued both by Central Goods and Services Tax (C.G.S.T.) and Directorate General of Goods and Services Tax Intelligence (D.G.G.I.). i.e. investigation wings. Simultaneously, he refers to Annexure P-3 to submit that despite the said roving enquiry could not have been made which is against the statute without an audit.</p>



Shri Maneesh Sharma, learned counsel appearing for the respondent Nos.5 to 8 without filing the reply, makes a submission and submits that there is no denial of input tax credit as on today and no orders have been passed till today.

Be that as it may, considering the documents and submissions, it is directed that since no orders have yet been passed till date, no further adverse orders would be passed against the petitioner till the next date of hearing.

Let the reply of I.A. No.1/2023, application for grant of interim relief/stay be filed by the respondent Nos.5 to 8, thereafter, the same would be considered.

List the case in the week commencing from 24-07-2023.

SD/-

(Goutam Bhaduri)

Judge

SD/-

(Sanjay Kumar Jaiswal)

Judge

Amardeep

