

**HIGH COURT OF TRIPURA
AGARTALA
WP(C)No.719 of 2021**

M/s Godrej & Boyce Manufacturing Company Limited

.....Petitioner(s)

Versus

The State of Tripura and Others

.....Respondent(s)

For Petitioner(s)	:	Ms. Nitu Hawelia, Adv. Ms. M.L. Gope, Adv. Ms. H. Jain, Adv. Ms. S. Chakraborty, Adv.
For Respondent(s)	:	Mr. S.S. Dey, Advocate General. Mr. D. Bhattacharya, G.A. Mr. K. De, Addl. G.A. Ms. A. Chakraborty, Adv.
Date of Hearing of Judgment & Order	:	10.01.2023
Whether fit for reporting	:	YES/NO

**HON'BLE THE CHIEF JUSTICE (ACTING)
HON'BLE MR. JUSTICE ARINDAM LODH**

Judgment & Order

[Hon'ble The Chief Justice [Acting]]

Heard Ms. Nitu Hawelia and Ms. Medha Lila Gope, learned counsel assisted by Ms. Simita Chakraborty learned counsel appearing for the petitioner. Also heard Mr. S.S. Dey, learned Advocate General assisted by Mr. K. De, learned Addl. G.A. appearing for the Respondents.

2. The petitioner have filed the instant case challenging the order dated 07.08.2021 which have been passed without providing any reasons.

3. In brief, the petitioner filed the Trans-I Form claiming the Transitional credit available to it under the Tripura Value Added Tax Act, 2004. The claim was filed for an eligible amount of Rs. 83,49,180/- only and was filed on time. The said credit was available by way of ITC, Advance Tax paid, WCT Certificate etc. and was claimed under the Trans-I credit supported by all documents and papers and all evidences. On 29.04.2021 during the pandemic period the respondent No. 3 issued a Show Cause Notice to the petitioner under Section 73 of the Central Goods and Service Tax Act, 2017 alleging that the petitioner availed excess ITC in Tran-1 for the Financial year 2017-2018. The said show cause notice however did not contain any reasons for disallowance of the said Trans-I credit and simply Section 73 was quoted in the notice. The petitioner in response to the said impugned Show Cause notice dated 29.04.2021 submitted a detailed reply objecting to the show cause notice being issued without providing reasons.

4. The Respondent No.3 however without addressing the same passed the impugned non-speaking order dated 07.06.2021 raising tax interest and penalty on the petitioner. Further no reasons have been given in the said order for passing the order.

5. Ms. Nitu Hawelia learned counsel appearing for the petitioner has contended that the petitioner have the right to know as to why the transition credit of the petitioner have been denied. It was further argued that an order passed without reasons is null and void.

6. On the other side, learned Advocate General appearing for the respondents has contended that the Trans-I was rightly rejected by the

respondents. He has further contended that the show cause notice contains reasons for rejecting the claim of Trans-I.

Heard the learned counsel for both sides.

7. The petitioner has every right to know the reasons for passing an order against him. Since, admittedly, in the instant case, the impugned order does not reflect the reasons for passing of the impugned order rejecting the Trans-I credit and for imposition of a huge amount of tax, interest and penalty against the petitioner, the impugned order dated 07.06.2021 is accordingly set aside and the matter is remanded back to the respondent authorities to issue a fresh proceeding in accordance with law. This exercise shall be completed within a period of two months from the date of receipt of a copy of this order.

In terms of the above, this petition is disposed of.

JUDGE

CHIEF JUSTICE (ACTING)



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