

Court No. - 40

Case :- WRIT TAX No. - 1576 of 2024

Petitioner :- M/S S. G. Plastic Industries

Respondent :- Principal Commissioner, Central Goods And Services Tax And 2 Others

Counsel for Petitioner :- Shubham Agrawal

Counsel for Respondent :- C.S.C.,Dhananjay Awasthi

Hon'ble Shekhar B. Saraf,J.

Hon'ble Vipin Chandra Dixit,J.

1. Heard learned counsel appearing for the petitioner and learned counsel appearing for the respondents.
2. The issue in this writ petition is that both the State GST Authorities and Central GST Authorities are proceeding against the petitioner with regard to the same assessment years.
3. Counsel on behalf of petitioner submits that the respondent no.3 being State GST has already completed assessment under Section 74 for the Financial Year 2017-2018. He further submits that both the authorities cannot carry out assessment for the same assessment years. A composite show cause notice has been issued for the Financial Years 2017-18 and 2023-2024 by the Central GST Authority.
4. Counsel on behalf of Central GST Authority relied on a circular dated 15th October, 2018 to counter this argument that the authority that initiates action should be allowed to complete the entire process of investigation.
5. It is clear from the factual matrix that Financial Year 2017-18, the actions were initiated by the respondent no.3 while for the remaining years the action was first initiated by the Central GST.
6. In light of the same, the Central GST is directed to continue with its investigation with regard to the show cause notice given to them except for the Financial Year 2017-18, which has already

been completed by the State GST.

7. The State GST is accordingly directed not to take any action for the years in which Central GST has already taken action.

8. With the above direction, the writ petition is disposed of.

Order Date :- 18.10.2024

Virendra

(Vipin Chandra Dixit, J.) (Shekhar B. Saraf, J.)