

**Part-2-One Pager Snapshot to the Latest Cases**

CA Arpit Haldia

| S. No. | Section    | Case Subject  | Case   | Held   | Cases Referred  |
|--------|------------|---|--|--|---|
| 1.     | 129        | Onus of the seizing authority to establish reuse of Eway bill   | [2023] 149 taxmann.com 434 (Allahabad) BI Agro Oils Ltd. v. State of U.P             | The High Court held that in cases wherein the allegation is regarding reuse of Eway Bill, it is for the seizing authority to establish by evidence that e-way bill was being reused. In the present case, there was no evidence produced by the seizing authority that there was a reuse of the e-way bill by the petitioner and thus the order was set aside.   | -M/s Anandeshwar Traders v. State of U.P. and Others' in 2021 U.P.T.C. [Vol. 107]-421 |
| 2.     | 73         | High Court directed the Petitioner to file reply before the Officer   | [2023] 149 taxmann.com 433 (TRIPURA) Kamrul Nahar v. Union of India                  | The High Court did not find any fault with the impugned order as the order itself indicated along with the books of accounts, the petitioner did not enclose any reply as required and the petitioner has also stated that he has not submitted any suitable explanation to the show-cause notice. Therefore, writ petition was disposed of directing the petitioner to submit suitable reply and any other document and assist the respondent authorities in order to complete the assessment as required under law.  | -   |
| 3.     | 74 and 107 | -No submission of reply even after multiple opportunities and personal hearing<br><br>-Approaching the High Court on violation of principle of Natural Justice when time limit to file appeal has expired | Jagjit Enterprises (P.) Ltd. v. State of U.P. [2023] 149 taxmann.com 432 (Allahabad) | -Petitioner never submitted any reply but only sought personal hearing. High Court observed that they would have interfered if reply was submitted by the petitioner and in such reply the petitioner took the plea about non-furnishing of certain documents and at the same time exercised his option for personal hearing.<br><br>-It was further held that since the period for preferring appeal had expired much prior to filing of petition, therefore attempt of the petitioner that petition should be entertained on alleged grounds of violation of principles of natural justice instead of being relegated to the remedy of appeal is nothing but an abuse of process of Court. | -   |