

HC Stays Proceedings as GST Show Cause Notice in DRC-01 Was Issued Without Prior Issuance of ASMT-10

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REFER THE DECISION OF THE HON'BLE HIMACHAL PRADESH HIGH COURT IN THE CASE OF

Sanmati Metals V/s State of Himachal Pradesh, decided on 11-3-2024

Key Issues:

Is a Show Cause Notice in Form DRC-01 Valid Without Prior ASMT-10 Notice?

The Hon'ble High Court Judgement:

Acknowledging the procedural concerns, the High Court issued notice to the respondents, with the Additional Advocate General accepting the notice on behalf of the State. **Accordingly, the interim stay was granted.**

Section 73 read with Rule 99 of Central Goods and Services Tax Act, 2017.