IN THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL

KOLKATA BENCH

COURT NO. 1

Appeal No. APL/KLK/79/2026

DEEPSIKHA RESIDENCY

…..Appellant

Versus

The Assistant Commissioner of State Tax Bureau of Investigation (South Bengal) Durgapur Zone

….Respondent

In appearance :

For the appellant : Mr. Raj Chatterjee, Advocate

&

Mr. S. Majumder, CA

For the respondent : Mr. A.K Basu, Additional Commissioner

CORAM :

Sri Satya Gopal Chattopadhyay : Hon'ble Judicial Member

Sri Anindya Mitra : Hon'ble Technical Member

FINAL ORDER

Date of Hearing: 08/10/2026
Date of Order : 15/10/2026

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Per Anindya Mitra (TM):

[1] This appeal has been filed by M/s Deepsikha Residency (GSTIN 19ADJPD3786C3ZH) Jahaj Bari, Kenduadihi, Bankura under section 112(1) of CGST Act,2017 against the order (Appeal case No: AD1912240019546 dt 5.12.24) passed by the Additional Commissioner, Additional Commissioner of Revenue, Office of the Circle Officer, Commercial Taxes, Durgapur Circle under section 107 of CGST Act, 2017.

[2] The taxpayer has been developing a residential apartment in Kenduadihi, Bankura. On analysis of his Profit and Loss Accounts in respect of the financial year 2019-20, it appeared to the Proper Officer that the appellant was liable to pay tax at the rate of 18% under reverse charge for not procuring the 80% of the inputs and input services from registered suppliers as was required in terms of Notification No. 552-F.T 29.03.2019 corresponding to Central Notification No. 3/2019 – Central Tax (Rate) dated 29.03.2019. After following due process, the OIO was issued u/s 73 demanding tax of Rs.7,86,524 alongwith interest and penalty.

[3] The taxpayer preferred appeal against the OIO disputing the calculation of the total procurement of inputs and input services by the Proper Officer. The appellate authority has observed in the appellate order that only copies of GSTR2A, project estimation, Balance sheets and P/L Accounts, and bank statements were submitted and despite adjournments, the remaining documents were not produced. So, he rejected the appeal.

[4] We have carefully examined the impugned order of the First Appellate Authority. It is not clear to us as to

Whether due to the non appearance of the taxpayer and non furnishing the documents for calculation of the total procurement of inputs and input services, the Appellate Authority was prompted to pass such virtually non - speaking exparte order , devoid of any decision on merits.

Hence we set aside the impugned order.

[5] We have also heard Mr. Raj Chatterjee Ld. advocate appearing with Mr. S. Majumder, CA for the appellant and Mr. A.K. Basu, Additional Commissioner, for the respondent. Ld. Counsel for the appellant has urged this Tribunal to remand back the matter to the Adjudicating Authority with a direction to provide the taxpayer an opportunity to produce the material documents which are absolutely necessary for proper adjudication of the dispute.

Mr. Ashis Basu, Addl. Commissioner , representing the respondent also has been fair to submit that he will have no objection if the Tribunal deems it appropriate to remand back the matter to the Adjudicating Authority to meet the ends of justice.

[6] In view of the given facts and circumstances, we are of the considered opinion that the ends of justice shall be met if the case is referred back to Adjudicating Authority. Accordingly , we remand the case back to the Adjudicating Authority with a direction to the taxpayer to submit the requisite documents and reconciliations, if any, in support of his claim that 80% of value of input and input services have been procured from registered suppliers in terms of Central Notification No. 3/2019-CT(Rate) dated 29th March, 2019 as amended. The documents to be produced by the taxpayer shall be

accompanied by a list thereof and the same shall acknowledged by the office of the Adjudicating Authority under proper seal and signature. We direct the Adjudicating Authority to pass a reasoned and speaking order within six months from the date of communication of this order, after examination of the documents and other records and providing adequate opportunity of hearing to the taxpayer.

Communicate this order to the appellant as well as the respondent by delivering certified copy of the same immediately.

S.G Chattopadhyay
Judicial Member

Anindya Mitra
Technical Member

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