

## **Best judgment assessment order was valid where Assessee did not file return even within further period of 30 days**

**Bridge Hygiene Services (P.) Ltd. v. State Tax Officer**

The assessee had defaulted in filing of returns within time. The Competent Authority passed assessment order on best judgment basis upon the assessee. The assessee filed a writ petition before High Court of Kerala against the said order.

The Honorable Court observed that as per the provisions relating to assessment of non-filers of returns under the GST Act, even after the service of the best judgment assessment order on the assessee, if the assessee furnishes a valid return within 30 days then such assessment order shall be deemed to be withdrawn subject to payment of interest or late fee. Therefore, the statutory provisions enable the assessee to get best judgment assessment order passed against it, set aside, by furnishing its returns and paying tax within a period of 30 days from the date of receipt of the assessment order.

Since in the present case, assessee failed to file returns within time, the Honorable Court would not be justified in granting extension of period to the assessee for filing the returns beyond the prescribed period so as to get benefit of withdrawal of assessment order passed on best judgment basis. Hence, writ petition filed by the assessee was dismissed.