

## **HC: GST Demand Set Aside Due to Lack of Survey Report and Violation of Natural Justice**

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**REFER THE DECISION OF THE HON'BLE ALLAHABAD HIGH COURT IN THE CASE OF**

**M/S Sun Glass Works Pvt Ltd Vs the State of UP,**

### **Facts of the Case:**

In the case of M/s Sun Glass Works Pvt. Ltd. vs State of UP, a demand for tax and penalty was raised under GST on the grounds of alleged fraudulent Input Tax Credit (ITC) claims.

The department failed to provide the survey report on which the demand was based.

The assessee was also not granted a proper opportunity for hearing.

Upon filing an appeal, the judgment was reserved on a certain date but was pronounced much later, without prior intimation or legal justification.

### **Hon'ble High Court Judgement:**

The High Court found that the **denial of the survey report** and **absence of a proper hearing** amounted to a **gross violation of natural justice**.

It also noted that **reserving and delivering judgment without notice or transparency** undermines judicial fairness.

**Accordingly, the impugned demand order was set aside, and the matter was remanded for fresh adjudication following due process of law.**