

HC: Order Passed Without Considering Reply – Matter Remanded

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REFER THE DECISION OF THE HON'BLE DELHI HIGH COURT IN THE CASE OF

Charu Overseas Pvt. Ltd. vs. Principal Commissioner of Delhi Goods and Services Tax Citation: (2025) 31 Centax 12 (Del.)

Facts of the Case:

The department passed an order under Section 73 of the CGST Act alleging wrongful availment of Input Tax Credit (ITC). The assessee contended that a detailed reply to the Show Cause Notice (SCN) was duly filed, but the adjudicating authority did not consider it while passing the impugned order.

Hon'ble High Court Judgement:

The Delhi High Court observed that non-consideration of the Assessee's reply amounts to denial of the principles of natural justice. As the reply was not duly examined, **the Court set aside the impugned order and remanded the matter back to the adjudicating authority, directing it to provide the assessee an opportunity to be heard on merits and pass a fresh order in accordance with law.**