

HC: No Interference in Order Passed After Due Process

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

MMR Electricals v. Sales Tax Officer Class II - [2025] 175 taxmann.com 363 (Delhi)

Facts of the Case:

In *MMR Electricals v. Sales Tax Officer*, the department-initiated proceedings under Section 73 of the CGST Act, 2017 (covering demands not involving fraud or suppression). The assessee filed a reply and was given an opportunity for personal hearing, which it failed to avail.

Hon'ble High Court Judgement:

The Delhi High Court held that since the department had followed due process, considered the reply and provided an opportunity for hearing, there was no ground for interference under writ jurisdiction. **The assessee was granted liberty to file an appeal against the impugned order.**