

HC: Adjudication Without Hearing Set Aside for Re-Adjudication

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

Ms Millenia Lifescience v. Avato Ward 53 State Goods and Service Tax - [2025] 175 taxmann.com 333 (Delhi)

Facts of the Case:

In the case of *Ms. Millenia Life science*, adjudication proceedings were initiated under Section 75 of the CGST Act, 2017. The assessee did not file a reply, and the adjudicating authority also failed to provide an opportunity for a personal hearing.

Hon'ble High Court Judgement:

The Delhi High Court ruled that the absence of both a reply from the assessee and denial of a personal hearing amounted to a violation of principles of natural justice. The impugned order was set aside, **and the matter was remanded back for re-adjudication after giving the assessee a fair opportunity to be heard.**