

HC: Order Set Aside for Denial of Hearing Despite Sufficient Time

CA Prakash Chandra Jain

P.O. Brajrajnagar

Odisha- 768216

Cell: 94375-41690 / 70087-12242

Email: prakashchjain@yahoo.co.in



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

Priya Enterprises vs. State of U.P. Citation: (2025) 30 Centax 418 (All.)

Facts of the Case:

In **Priya Enterprises vs. State of U.P.**, a notice under Section 73 of the CGST Act was issued, and 03.01.2025 was fixed for personal hearing. However, the petitioner submitted their response later, on 17.01.2025. Despite there being ample time between 17.01.2025 and 28.02.2025, the adjudicating authority passed the final order without granting or offering a personal hearing.

Hon'ble High Court Judgement:

The Allahabad High Court held that the failure to provide a personal hearing, even when there was sufficient time available, violated the principles of natural justice. Consequently, the impugned order was set aside, and the matter was remanded back for fresh adjudication after affording the petitioner a proper opportunity to be heard.