

## HC: Assessment Without Proper Service and Hearing Set Aside

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 MADRAS HIGH COURT IN THE CASE OF

National Construction Company v. Deputy State Tax Officer - [2025] 175 taxmann.com 335 (Madras)

### Facts of the Case:

*In National Construction Company v. Deputy State Tax Officer, the department issued a notice under a specific mode as per Section 169(1) of the CGST Act, 2017. The taxpayer did not respond, and without attempting alternate modes of service or providing a personal hearing, the officer proceeded to pass the assessment order.*

### Hon'ble High Court Judgement:

The Madras High Court ruled that if a taxpayer does not respond to a notice served through one mode, the officer must strictly explore other modes of service prescribed in Section 169(1), preferably RPAD. **Since the authority failed to ensure proper service and did not grant a personal hearing, the order was quashed and the matter remanded for fresh adjudication in compliance with procedural requirements.**