

HC: GST Order Set Aside Due to Denial of Personal Hearing

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

Xestion Advisor Pvt. Ltd. vs. Additional Commissioner Citation: (2025) 32 Centax 12 (All.)

FACTS:

The assessee, Xestion Advisor Pvt. Ltd., was issued a Show Cause Notice (SCN) under the GST regime.

In the SCN, the column meant for date, time, and venue of personal hearing was marked as "N.A." (Not Applicable).

This effectively denied the assessee an opportunity to be heard in person before the passing of the adjudication order.

Hon'ble High Court Judgement:

The High Court held that mentioning "N.A." against the hearing details amounts to denial of a reasonable opportunity of personal hearing, which is a fundamental requirement under the principles of natural justice.

As a result, the impugned GST order was set aside.

The matter was remanded back for fresh adjudication after providing the assessee an adequate opportunity for a personal hearing.

 79वें स्वतंत्रता दिवस की हार्दिक शुभकामनाएँ 

आइए, इस पावन अवसर पर हम सभी अपने महान स्वतंत्रता सेनानियों के त्याग और बलिदान को नमन करें। देश की एकता, अखंडता और प्रगति के लिए सदैव समर्पित रहें।

जय हिंद, जय भारत!