

HC: ITC Mismatch – Remand Due to Lack of Personal Hearing

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

**OCL Iron and Steel Ltd. vs State of West Bengal - Calcutta High Court (2025)
30 CENTAX 371**

FACTS:

OCL Iron and Steel Ltd. faced proceedings due to difference in liability declared in GSTR-2A and GSTR-3B.

The authorities did not provide an opportunity for personal hearing before passing the order.

The petitioner had explained the discrepancy with supporting documents, but the explanation was not properly considered.

Hon'ble High Court Judgement:

The Calcutta High Court held that failure to grant a personal hearing amounted to a violation of the principles of natural justice.

The impugned order was set aside, and the matter was remanded for fresh decision after granting the petitioner a fair opportunity to present its case.