

HC: Challenge to Audit Report Non-Supply – Writ Not Maintainable

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

Unicare Remedies (P.) Ltd. v. Union of India - [2025] 176 taxmann.com 527 (Gujarat)

FACTS:

The assessee, Unicare Remedies (P.) Ltd., challenged the Order-in-Original issued under Section 74 of the CGST Act, 2017, contending that the audit report was not supplied prior to quantification of dues.

The assessee argued that the absence of the audit report violated principles of natural justice.

Hon'ble High Court Judgement:

The Gujarat High Court held that such contentions (regarding non-supply of audit reports) can be raised before the Appellate Authority during statutory appeal proceedings.

The court observed that the writ petition was not maintainable since an alternative remedy of appeal was available under the CGST Act.

The assessee was advised to approach the Appellate Authority to contest the order.