

HC: Adjudication Order Without Granting Requested Personal Hearing Violates Principles of Natural Justice

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 CALCUTTA HIGH COURT IN THE CASE OF

Subhabrata Dutta v. Assistant Commissioner of Revenue, Commercial Taxes, SGST, Siliguri - [2025] 177 taxmann.com 104 (Calcutta)

FACTS:

Proceedings were initiated against the assessee concerning availability of Input Tax Credit (ITC).

The assessee specifically requested a personal hearing and expressed intent to submit documentary evidence in support of the ITC claim.

Despite this, the adjudicating authority passed the order without granting any personal hearing or allowing submission of documents.

The assessee challenged the order before the High Court on grounds of violation of natural justice.

Hon'ble High Court Judgement:

When an assessee seeks a personal hearing and the law or departmental guidelines permit it, denying such opportunity is a breach of natural justice.

A fair hearing includes allowing the assessee to present oral arguments and submit supporting documents before adjudication.

Passing an order without affording the requested hearing renders the order invalid.

Since no proper SCN was issued, the initiation of proceedings was invalid and without authority of law.