

**HC: GST demand quashed for failure to grant hearing before adverse order.**

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

**Eminent Logistics vs. Assistant Commissioner of State Tax Citation: (2025) 32 Centax 275 (Cal.)**

**FACTS:**

***Eminent Logistics* was issued a show cause notice under Section 73 of the CGST Act for alleged short payment/non-payment of GST.**

**The assessee did not submit any written request for personal hearing during the proceedings.**

**The proper officer passed the order determining tax, interest, and penalty without granting any opportunity of personal hearing.**

**The assessee challenged the order before the Calcutta High Court, contending that this violated the principles of natural justice and Section 75(4) of the CGST Act.**

**Hon'ble High Court Judgement:**

The requirement to provide an opportunity of hearing under **Section 75(4)** is **mandatory** whenever an **adverse decision** is contemplated against the assessee.

This duty is **on the authority**, not dependent on the assessee making a written request.

Even if no request is made in writing, the officer must **suo motu grant a hearing** before finalising an adverse order.

Since the proper officer failed to grant such an opportunity, the **impugned order was set aside.**

**Matter remanded to the proper officer for fresh decision after granting the assessee a reasonable opportunity of personal hearing.**