

## HC: Ex Parte GST Assessment Set Aside for Lack of Proper Notice & Hearing

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

***CSM Animal Husbandary and Agri Tech vs. Deputy Commissioner ST FAC GST Appeals Citation: (2025) 33 Centax 77 (Mad.)***

### **FACTS:**

The Department issued a show cause notice (SCN) to the assessee through the GST portal.

The assessee did not respond, and no personal hearing was granted.

The Assessment Order was passed ex parte, confirming the proposals in the SCN.

The assessee challenged the order on the ground of violation of principles of natural justice.

### **Hon'ble High Court Judgement:**

**The High Court held that if there is no response from the taxpayer through a particular mode of service, the Officer should explore other permissible modes under Section 169(1) of the CGST Act, preferably by Registered Post Acknowledgement Due (RPAD).**

**Passing an ex parte order without affording opportunity of personal hearing is unsustainable.**

**Accordingly, the ex parte assessment order was set aside.**