

HC: Order Without Hearing Invalid – Fresh Hearing Directed

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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 Citation: (2025) 33 Centax 182 (Cal.)

Subhabrata Dutta, a taxpayer from Siliguri, was facing an adjudication on his Input Tax Credit (ITC) claims.

He requested a personal hearing before the authority.

He also wanted to submit documentary evidence to prove that his ITC was genuine.

But instead of listening, the authority passed an adverse order against him — without giving him a hearing and without looking at his documents.

Feeling wronged, Subhabrata went to the Calcutta High Court.

The Court strongly emphasized the principle of natural justice:

- **Every assessee must be given a fair opportunity to be heard.**
- **If someone requests a hearing and has documents to support their case, the authority cannot bypass it.**
- **Passing an order without hearing is procedurally invalid.**

Conclusion

The Court set aside the adjudication order and directed the department to conduct a fresh hearing where Subhabrata could present his documents