

HC: Order Without Personal Hearing Invalid Under Sec. 75(4)

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

Satguru Cattle Feeds and Chemoplast vs. State of Bihar Citation: (2025) 33 Centax 238 (Pat.)

Satguru Cattle Feeds and Chemoplast received a show cause notice (SCN) from the GST department.

They did their part — filed a reply with explanations and documents.

But the assessing officer, instead of calling them for a personal hearing, directly passed an order of demand for taxes.

The company felt this was unfair and approached the Patna High Court.

The Court examined Section 75(4) of the GST Act, which clearly states:

If an assessee requests, or if an adverse order is contemplated, the officer must give an opportunity of personal hearing.

Since the officer failed to do so, the order was held to be a breach of natural justice.

Conclusion

🏛️ Result: The demand order was set aside, and the matter remanded back for fresh adjudication after giving the assessee a proper hearing.