

HC: Order Without Proper Hearing Set Aside

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 KERLA HIGH COURT IN THE CASE OF

Hanna Rock Products (P.) Ltd. v. Assistant Sales Tax Officer - [2025] 177 taxmann.com 561 (Kerala)

Hanna Rock Products (P.) Ltd. was issued a **show cause notice (SCN)** by the GST department that carried a specific reference number. Later, **reminder notices for personal hearing** were issued, but these did **not mention the same reference number**.

The assessee argued that because of this omission, the **reminder notices may not have triggered any pop-up/alert** in the assessee's GST portal window. As a result, the assessee could not attend the hearing.

Despite this, the department went ahead and passed an **adverse order without hearing the assessee**.

The Kerala High Court found that the assessee's contention was reasonable — if the reminder notices lacked the reference number, the possibility of them not being properly visible to the assessee on the portal **could not be ruled out**.

Accordingly, the Court held that the **principles of natural justice were violated**, and the assessee must be given a proper chance to defend. The Court **set aside the impugned order** and directed the authority to:

- Provide a **fresh opportunity of personal hearing**; and
- Pass a **fresh order on merits and in accordance with law** after hearing the assessee.

Key Takeaway

1. **Technical lapses in notices (missing reference numbers) can deny proper hearing.**
2. **If an order is passed without granting a real opportunity, it violates natural justice.**
3. **Remedy: Order set aside; fresh hearing mandated.**