

HC: Demand order set aside as hearing fixed before reply due date; fresh notice to be issued.

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 ALLAHABAD HIGH COURT IN THE CASE OF

R.P. Industries v. State of U.P., Citation: [2025] 178 taxmann.com 295 (Allahabad) Tvl.

In this case, the assessing authority fixed the date of personal hearing even before the due date for filing reply to the show cause notice. Without waiting for the assessee's response, the officer proceeded to pass the impugned order raising demand against the assessee.

The Allahabad High Court held that such action violated the principles of natural justice, as the assessee was denied a fair and reasonable opportunity of being heard. The Court observed that the right to file a reply and to be heard cannot be bypassed or rendered illusory by pre-fixing hearing dates.

Outcome:

The High Court set aside the impugned order and directed the assessing officer to issue a fresh notice, ensuring the assessee is given sufficient time to submit its reply and is provided an effective personal hearing before passing any order.

// भगवान महावीर का संदेश //

"जीवो और जीने दो" — यही हो हमारा संकल्प।

🙏 जय जिनेन्द्र 🙏