

## HC: No Hearing, No Justice: Ex Parte GST Order Quashed

### 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

**Mahesh Fashion v. State of U.P. - [2025] 179 taxmann.com 75 (Allahabad)**

Mahesh Fashion, a small trading concern in Uttar Pradesh, found itself in deep trouble when the tax department suddenly passed an **ex parte order** demanding **tax, interest, and penalty** — all without giving it a fair chance to be heard.

The order wasn't passed on a scheduled hearing date, nor was any proper **notice of hearing** issued before the decision. Shocked and aggrieved, Mahesh Fashion filed an **appeal** before the appellate authority, hoping for justice.

But history repeated itself. The appeal too was **dismissed without proper intimation of the hearing date**. The appellant never got an opportunity to present its case or documents.

Feeling cornered, the business took the matter to the **Allahabad High Court**.

The Court took a firm view: the **principles of natural justice** — particularly the right to be heard — are fundamental to fair tax administration. An order passed without giving notice or opportunity of hearing **cannot be sustained in law**. The same applies to the appellate authority, which must ensure that the taxpayer gets a fair hearing before deciding.

The Court therefore **quashed the appellate order**, holding that both the original and appellate proceedings were **vitiated by violation of natural justice**. It directed the authorities to **rehear the matter afresh** after giving proper notice and opportunity to the taxpayer.

Thus, the Court reaffirmed a timeless principle:

⚖️ **No one should be condemned unheard — even in tax matters.**

**// भगवान महावीर का संदेश //**

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

🙏 **जय जिनेन्द्र** 🙏