

HC: Assessment Without Mandatory Pre-SCN Intimation Held Invalid; Matter Remanded for Fresh Adjudication

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REFER THE DECISION OF THE HON'BLE ANDHRA PRADESH HIGH COURT IN THE
CASE OF

Baba Agriculture Export vs. Union of India Citation: (2025) 35 Centax 232 (A.P.)

In **Baba Agriculture Export v. Union of India – (2025) 35 Centax 232 (A.P.)**, the Andhra Pradesh High Court held that where an order-in-original for alleged tax short payment was passed without issuing the mandatory pre-show-cause notice (pre-SCN) intimation, as required under the GST law, the entire assessment stood vitiated for violation of statutory procedure and principles of natural justice.

The Court observed that issuance of a pre-SCN intimation in Form GST DRC-01A is a mandatory step, intended to give the taxpayer an opportunity to respond or make voluntary payment before initiation of adjudication. Bypassing this requirement invalidates the proceedings.

Accordingly, the impugned order was set aside, and the matter was remanded to the assessing authority for fresh adjudication after proper issuance of pre-SCN notice and granting opportunity of hearing. The Court also directed that the period between the impugned order and receipt of the High Court's order shall be excluded for computing limitation for the fresh proceedings.

**Held: Absence of mandatory pre-SCN intimation vitiates assessment;
order set aside and remanded for de novo proceedings after due notice.**

// भगवान महावीर का संदेश //

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

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