

HC: GSTN to block premature personal-hearing dates; taxpayer's grievance resolved.

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

Agarwal Aromas (P.) Ltd. v. Union of India - [2025] 180 taxmann.com 302 (Allahabad)

Agarwal Aromas Pvt. Ltd., a GST-registered taxpayer, found itself caught in an unexpected procedural trap on the GST portal. Each time the department issued a notice and allowed time for filing a reply, the portal simultaneously permitted officials to *schedule a personal hearing even before the reply deadline had expired*.

This design flaw created a serious concern:

"How can a fair hearing take place before we even get a chance to submit our reply?"

Frustrated, the taxpayer approached the Allahabad High Court.

Inside the courtroom, GSTN—the technical backbone of the GST system—acknowledged the problem. It assured the Court that corrective measures were already being developed. Soon, the portal would be upgraded so that:

- **A personal hearing date can be fixed only after the last date for filing a reply has passed.**

With this confirmation, the High Court found that the grievance had been sufficiently addressed. No further directions were necessary.

And just like that, the taxpayer's procedural struggle triggered a GSTN-wide system correction—ensuring fairer hearings for everyone.

// भगवान महावीर का संदेश //

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

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