

## HC – Travel beyond Show Cause Notice (SCN) is not permitted.

### 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 ALLHABAD HIGH COURT IN THE CASE OF

M/S Samsung India Electronics Private ..vs State Of U.P. And 2 Others, decided on 12 March, 2024

### Key Issues:

Can the GST Official travel beyond Show Cause Notice?

### The Hon'ble High Court Judgment:

In no case, the Department can be allowed to traverse beyond the confines of the Show Cause Notice, since the same will trample upon the recipient's right to defend itself. Any attempt by the issuing authority to expand the scope of inquiry or introduce new allegations beyond those articulated in the show cause notice would constitute a violation of the principles of natural justice. Such actions would not only undermine the recipient's right to a fair hearing but also erode trust in the integrity and impartiality of the adjudicatory process. Any action taken beyond the confines of the Show Cause Notice, is void ab initio and cannot be sustained.