

**HC – The order must be cancelled because the assessee wasn't given a chance to be heard (Personal Hearing).**

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**REFER THE DECISION OF THE HON'BLE MADRAS HIGH COURT IN THE CASE OF**

**Tvl. Metal Smith India Pvt. Ltd. V/s Assistant Commissioner (ST),  
decided on 24-3-2025**

**Key Issues:**

**Does passing an order without providing the assessee an opportunity of hearing amount to a violation of the principles of natural justice?**

**The Hon'ble High Court Judgment:**

**The assessment order was set aside, and the matter remanded back to the assessing authority with directions to:**

- Issue a fresh notice; and
- Provide the assessee a reasonable opportunity of hearing before passing a new order.