

**HC: A demand notice issued without specifying a date for personal hearing is legally untenable and invalid.**

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

**Bijay Kumar Mohanty V/s Chief Commissioner of CT and GST, decided on 8-8-2024**

**Key Issues:**

Is a demand notice valid under law if issued without mentioning a specific date for granting the assessee a personal hearing?

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

In a case where the show cause notice called upon the assessee both to submit a reply and to attend a personal hearing, but only the date for filing the reply was specified, and no date for personal hearing was communicated — and where the assessee, owing to age-related ailments, was unable to submit the reply within the stipulated period — and the respondent authority had agreed to grant an extension for filing the reply and, if requested, a personal hearing thereafter, **the impugned demand was liable to be set aside and the matter remanded for fresh consideration.**

**Section 73 of Central Goods and Services Tax Act, 2017.**