

## **HC: Rejection of Adjournment for Personal Hearing Held Unjustified When Reply Date Was Pending.**

**CA Prakash Chandra Jain**

P.O. Brajrjnagar  
Odisha- 768216  
Cell: 94375-41690 / 70087-12242  
Email: prakashchjain@yahoo.co.in



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

**Modine Thermal Systems (P.) Ltd. v. State of Uttarakhand - [2025] 174 taxmann.com 1252**

### **FACTS:**

- The petitioner, **Modine Thermal Systems (P.) Ltd.**, was issued a **show cause notice** alleging **difference in the value of outward supplies declared in GSTR-1 and the value of e-way bills** for a specified tax period.
- The notice fixed the date of personal hearing on **20.12.2024**, while the last date for submission of reply was **28.12.2024**.
- Since the reply submission deadline was after the scheduled hearing, the petitioner requested adjournment of the personal hearing to a date **after the reply was to be filed**.
- The authorities rejected the adjournment request and proceeded with the matter.

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

The Uttarakhand High Court held that the **action of the authorities in rejecting the adjournment** was **contrary to principles of natural justice and the scheme of the GST Act**.

The Court observed that **scheduling a personal hearing before the reply deadline defeats the purpose of a fair hearing**, as the assessee is entitled to be heard **after** submission of their written defence.

**Accordingly, the Court quashed the assessment order and directed the authorities to reconsider the matter after granting proper opportunity to the petitioner.**