

HC: Writ Petition Not Maintainable When SCN Reply Considered and Personal Hearing Granted

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

Kavish Ispat vs. Union of India, Citation: (2025) 31 Centax 32 (Del.)

Facts of the Case:

The petitioner, Kavish Ispat, challenged a demand order issued under GST law by filing a writ petition before the Delhi High Court.

The petitioner alleged procedural violations in the adjudication process.

However, it was on record that the reply to the show cause notice had been duly considered, and a personal hearing had also been granted before the final order was passed.

Hon'ble High Court Judgement:

The **Delhi High Court held** that since the **principles of natural justice were complied with** — i.e., the petitioner's **reply was considered** and **personal hearing was granted** — the proper remedy was to **file an appeal under the statutory framework**, and not to invoke writ jurisdiction under Article 226.

The Court emphasized that **writ jurisdiction cannot be used as a substitute for an appeal**, especially when **no procedural infirmity or violation of natural justice is established**.

Accordingly, the writ petition was dismissed as not maintainable, with liberty to the petitioner to pursue the alternate remedy of appeal.