

## HC: GST Order Quashed for Denial of Hearing; Matter Remanded

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

Gurukirpa Enterprises vs. Commissioner of DGST, *Citation: (2025) 31 Centax 31 (Del.)*

### Facts of the Case:

The petitioner, Gurukirpa Enterprises, challenged a GST demand order passed by the adjudicating authority.

The key grievance raised was that no opportunity of personal hearing was provided before passing the impugned order.

The petitioner contended that the order was passed in violation of the principles of natural justice, depriving it of the chance to present its case on merits.

### Hon'ble High Court Judgement:

The Delhi High Court held that failure to provide a personal hearing before passing a GST order violates Section 75(4) of the CGST Act, which mandates a hearing if requested or if adverse action is proposed.

The Court observed that the right to be heard is a fundamental aspect of natural justice, especially in quasi-judicial proceedings like tax adjudication.

Accordingly, the Court quashed the impugned order and remanded the matter for fresh adjudication, directing the authorities to afford the petitioner a proper opportunity of hearing before passing a fresh order.