

HC: Adjudication Order Set Aside for Non-Consideration of SCN Reply; Matter Remanded

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

Korea Marine Transport Co. Ltd. vs. Sales Tax Officer, AVATO; Citation: (2025) 31 Centax 34 (Del.)

Facts of the Case:

The petitioner, Korea Marine Transport Co. Ltd., was served with a show cause notice (SCN) under GST law.

In response, the assessee filed a detailed reply, raising several factual and legal objections.

However, the adjudicating authority passed the final order without dealing with or referring to the contentions raised in the reply.

The assessee argued that this amounted to a violation of natural justice and sought judicial intervention.

Hon'ble High Court Judgement:

The Delhi High Court observed that the impugned order failed to consider the detailed reply submitted by the assessee.

The Court held that an adjudicating authority is duty-bound to apply its mind to the reply and address the issues raised, especially when a detailed response is submitted.

As the order was passed without considering the reply, it was held to be unsustainable in law.

The Court therefore set aside the impugned order and remanded the matter for fresh adjudication, directing that the assessee be given a proper opportunity to be heard on merits.