

Order passed by GST department without providing opportunity of hearing is violative of principles of natural justice: HC

GST : Where order was passed by revenue authorities without providing opportunity of hearing to assessee concerned, same being violative of principles of natural justice was liable to be quashed

Opportunity of hearing - Natural justice - Petitioner claimed ITC, notice was served intimating discrepancies in return after scrutiny - SCN and reminder was sent to petitioner - As petitioner did not file reply, order was passed without providing opportunity of hearing to petitioner - Petitioner preferred appeal and same was dismissed on ground of being beyond prescribed period of limitation – Petitioner vide instant writ petition contended that notice and reminder did not mention date, time, and venue of personal hearing and simply word 'NA' was prescribed - HELD : Order was liable to be quashed as it was contrary to mandate of section 75(4) of CGST Act, and also violative of principles of natural justice as opportunity of hearing was not granted [Section 75(4) of Central Goods and Services Tax Act, 2017/Uttar Pradesh Goods and Services Tax Act, 2017][Paras 9 and 11][In favour of assessee/Matter remanded]

Click below link for the order:

<https://www.taxmann.com/research/gst-new/top-story/101010000000341926/order-passed-by-gst-department-without-providing-opportunity-of-hearing-is-violative-of-principles-of-natural-justice-hc-caselaws>

(Source: Taxmann.com)