

**Opportunity for Personal Hearing must be granted even if the Notices were sent to an unregistered email-id**

The Hon'ble Telangana High Court in the case of *M/s. Raghava-HES-Navayauga (JV) v. Additional Commissioner of Central Tax [Writ Petition No. 3353 of 2024 dated February 8, 2024]*, held that the Assessee must be granted an opportunity of a personal hearing even where the notices for personal hearing were sent to an unregistered e-mail id due to technical glitches.

**Facts:**

M/s. Raghava-HES-Navayauga (JV) ("**the Petitioner**") received repeated intimations on August 9, 2023, August 31, 2023, and September 15, 2023, for a personal hearing. However, Notices issued in this regard were not received by the Petitioner. The Department ("**the Respondent**") passed an Order-in-Original dated November 28, 2023 ("**the Impugned Order**"). The Respondent contended that the Petitioner was granted ample opportunity before the issuance of the Impugned Order. On verifying with the Petitioner learned that the intimations for the three dates were sent to a different email which was not registered.

**Issue:**

Could a Personal Hearing be granted if the Authority issued a Notice to an incorrect email address?

**Held:**

The Hon'ble Telangana High Court in *Writ Petition No. 3353 of 2024* held as under:

- Observed that, because of technicalities, the notices for personal hearing seem to have not been served upon the Petitioner and he has not been provided with a fair opportunity of personal hearing.

- Held that, the Impugned Order was set aside is interfered with only on the ground of it being violative of principles of natural justice. The Petitioner is directed to enter an appearance before the Respondents on March 7, 2024, for a personal hearing. Thereafter, the Respondents shall proceed further and pass an appropriate fresh order in accordance with law. It is made clear that there shall be no necessity for the issuance of any further notice in this regard to the Petitioner by the Respondent.

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