Court No. - 7

Case :- WRIT TAX No. - 357 of 2024

Petitioner :- M/S Prasar Bharti Broadcasting Corporation Of India,Lko. Thru. Anupam Swaroop Dy. Director General
Respondent :- Addl. Commissioner Grade Ii(Appeal) State Tax Lko And 2 Others
Counsel for Petitioner :- Dr. Ravi Kumar Mishra
Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Bhatia,J.

1. Heard learned counsel for the parties and perused the record.

2. The present petition has been filed by the petitioner challenging the order dated 05.04.2024 passed under Section 73 of the GST Act as well as the order dated 21.10.2024 whereby the appeal preferred by the petitioner was dismissed as being beyond limitation.

3. Attacking the order dated 05.04.2024, the submission of the counsel for the petitioner is that the same was beyond the prescribed period of limitation prescribed under Section 73(10) of the GST Act. He further submits that no opportunity of hearing was granted to the petitioner which is required and mandatory under Section 75(4) of the GST Act.

4. The issue with regard to non grant of hearing was considered by the Division Bench of this Court in the case of ***M/S Atlas Cycles Haryana Limited Versus State of U.P. and another passed in Writ Tax No. 144 of 2024 decided on 12.02.2024*** and held that the provisions of Section 75(4) of the GST Act are mandatory.

5. Without going to the arguments with regard to limitation and considering the submissions on the ground of non-grant of opportunity of hearing, the petition is allowed. Both the orders dated 05.04.2024 and 21.10.2024 are quashed. The respondent may pass a fresh order in accordance with law giving an opportunity of hearing. The petitioner would be at liberty to raise the question of limitation before the Assessing Authority.

Order Date :- 18.12.2024

VNP/-

Digitally signed by :-
VISHVANATH PRASAD SHUKLA
High Court of Judicature at Allahabad,
Lucknow Bench