Court No. - 7

Case :- WRIT TAX No. - 332 of 2024

Petitioner :- M/S Shivam Trading Company Thru. Proprietor Rajesh Gupta Distt. Hardoi
Respondent :- State Of U.P. Thru. Addl. Chief Secy. Tax And Registration, Lucknow And 3 Others
Counsel for Petitioner :- Durga Prasad Dubey,Peeyush Pankaj
Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Bhatia,J.

1. Heard Shri Aayush Pankaj Tiwari, learned counsel for the petitioner and learned Standing Counsel for the State.

2. present petition has been filed challenging the order dated 21.05.2022 passed under Section 73 of GST Act as well as the order dated 30.08.2024 whereby the appeal preferred by the petitioner was dismissed.

3. Contention of learned counsel for the petitioner is that no opportunity of hearing was granted while passing order under Section 73 of GST Act which is mandatory in terms of Section 75(4) of GST Act. Reliance is placed upon a judgment of this Court in the case of ***M/S Shakti Brick Field Hardoi vs. State of U.P. & Ors.; Neutral Citation No.-2024:AHC-LKO:77782***.

4. Learned Standing Counsel could not dispute the fact that no opportunity of hearing was granted.

5. Considering the said fact, *prima-facie,* the impugned order is without following the mandate of Section 75(4) of GST Act and is also in violation of principles of natural justice, thus, both the impugned orders i.e. 21.05.2022 & 30.08.2024 are quashed.

6. Matter is remanded to the Assessing Authority to pass a fresh order after giving an opportunity of hearing to the petitioner.

7. Present petition stands ***allowed*** in above terms.

Order Date :- 10.12.2024
nishant

Digitally signed by :-
NISHANT MOHAN
High Court of Judicature at Allahabad,
Lucknow Bench