GAHC010026892024

2026:GAU-AS:14772

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/845/2024

M/S RAMNIWAS AGARWAL AND SONS(HUF)
A HINDU UNDIVIDED FAMILY REPRESENTED HEREIN BY ITS KARTA SRI RAMNIWAS AGARWAL, SON OF LATE BHOLA RAM AGARWAL AND HAVING ITS OFFICE AT OPPOSITE MAYUR HOTEL, NAUPUKHURI ROAD, DISTRICT- TINSUKIA, ASSAM, PIN- 786125

VERSUS

THE UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY (REVENUE), DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI, PIN- 110019

2:THE COMMISSIONER (APPEALS)
CGST
CENTRAL EXCISE AND CUSTOMS COMMISSIONERATE
GUWAHATI
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI ASSAM
PIN- 781001

3:THE ADDITIONAL COMMISSIONER
CGST
CENTRAL EXCISE AND CUSTOMS COMMISSIONERATE
TINSUKIA DIVISION
MILAN NAGAR
LANE-F
P.O. C.R. BUILDING
DIBRUGARH
ASSAM

PIN- 786003

4:THE JOINT COMMISSIONER
OFFICE OF THE COMMISSIONER
CGST
CENTRAL EXCISE AND CUSTOMS COMMISSIONERATE
TINSUKIA DIVISION
MILAN NAGAR
LANE-F
P.O. C.R. BUILDING
DIBRUGARH
ASSAM
PIN- 786003

5:THE SUPERINTENDENT (ANTI EVASION)
CGST
CENTRAL EXCISE AND CUSTOMS COMMISSIONERATE
TINSUKIA DIVISION
DURGABARI ROAD
TINSUKIA
ASSAM
PIN- 78612

Advocate for the Petitioner : MR. D J KAPIL, B BHATTACHARYYA,MR G RAHUL

Advocate for the Respondent : DY.S.G.I., SC, GST

BEFORE

HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY

ORDER

05.10.2026

1. Heard Mr. G. Rahul, learned counsel, for the petitioner and Mr. S.C. Keyal, learned Standing Counsel, GST, for the respondents.

2. A Demand-cum-Show Cause Notice dated 29.09.2020 was served upon the petitioner by the respondent No. 4, raising a demand of service tax of Rs 1,18,59,175/- for services rendered by it during the period from 01-10-2014 to 30-06-

2017.

3. The petitioner contested the demand before the respondent authorities. However, the respondent No. 3 confirmed the said demand by invoking Section 73A of the Finance Act, 1994, under its Order-in-Original dated 28.03.2022.

4. Contending that the respondent No. 3 could not have confirmed the demand invoking the provisions of Section 73A of the Finance Act, 1994, and on other grounds, the petitioner assailed the aforesaid Order-in-Original dated 28.03.2022 before the statutory Appellate Authority on 25-05-2022.

5. It is not in dispute that the matter was fixed for final hearing on 18-07-2023, on which date, the petitioner appeared and filed his written submission before the appellate authority. Thereafter, the impugned Order-in-Appeal dated 08-08-2023 was passed dismissing the appeal preferred by the petitioner.

6. The impugned appellate order observed that none appeared for the appellant/petitioner herein for the hearing, despite being given multiple opportunities in this regard.

7. Mr. Rahul, learned counsel for the petitioner, argues that such fact is not borne out of record, inasmuch as the petitioner duly filed his response and remained personally present on the date of hearing. It is also argued that the petitioner specifically requested a personal hearing in this regard, which was not afforded.

8. Though the respondents have filed their affidavit on merit, Mr. Keyal, learned Standing Counsel, submits that no personal hearing was granted, and it is admitted that the petitioner filed his response in the appeal and appeared in the appellate proceedings.

9. The Act in question mandates a reasonable opportunity of hearing. A reasonable opportunity of hearing includes consideration of the written

statement/objection/pleadings in the appeal preferred by the petitioner, as well as an opportunity to be heard in person. Admittedly, such an opportunity was not granted to the petitioner/appellant.

10. That being the position, this Court is of the opinion that the present writ petition should be disposed of by interfering with the appellate order on the ground of non-adherence to the principles of natural justice.

11. Taking note of the peculiar facts and circumstances of the present case, it is directed that **the petitioner shall appear before the appellate authority on 04.11.2026** and thereafter, the appellate authority shall hear the petitioner on the same date or any date that may be fixed by the appellate authority and thereafter, pass a speaking appellate order.

12. It is needless to say that this order shall not be treated as any comment on the merits of the appellant's or the respondents' claims.

13. Accordingly, the writ petition stands disposed of in the aforesaid terms.

14. The parties shall bear their own costs.

JUDGE

Comparing Assistant