27.03.2026
Sl. No.11
tkm

IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI

W. P. A. 492 of 2026

[Bimal Kumar Paul -Vs- Union of India & Anr.]

Ms. Khushi Kundu
… … for the petitioner

Mr. Dilip Kr. Agarwal
Ms. Biswaraj Agarwal
… for the respondents

1. The petitioner has challenged the order dated 11.03.2026 passed under Section 74 of the GST Act raising a demand on the petitioner for an amount of Rs.2,07,398/- for the period April 2021 to March 2022 in violation of provision of Section 74 of the GST Act.

2. Learned counsel for the petitioner pointed out that show cause notice itself reflects that personal hearing should have been given to the petitioner in person or through his authorized representative but the same was not adhered to. It is the case of the petitioner that the show cause notice itself reflects that the date of personal hearing, time of personal hearing and the venue of personal hearing has been left blank which itself is in violation of the principles of natural justice. Further, it is the contention of the petitioner that in pursuance to the show cause notice, an order was passed on 11.03.2026 under Section 74 of the GST Act in total violation of the principles of natural justice by not affording any opportunity of personal hearing to the petitioner.

3. The petitioner relied upon the judgment passed by the Hon'ble Division Bench of Calcutta High Court in MAT No. 205 of 2023 titled as Goutam Bhowmik v. State of West Bengal decided on 9th January, 2024 wherein it has been held that under Section 75(4) it is mandatory to grant personal hearing. Section 75(4) of the Central Goods and Services Tax, 2017 is quoted hereunder:-

> "(4) An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person".

4. From the perusal of Section 75(4) of the Act, it is evident that opportunity of hearing is to be granted by authorities under the Act wherein request is received from the person chargeable with tax or penalty or opportunity of hearing where any adverse decision is contemplated against such person. Thus, where an adverse decision is contemplated against a person, such a person even need not to request for opportunity of personal hearing and it is mandatory for the authority concerned to afford opportunity of personal hearing before passing an order adverse of such person, as has been held in MAT No. 205 of 2023.

5. Applying the principle of the above mentioned authorities, this Court finds that the adjudicating authority has violated the principle of natural justice by not affording an opportunity of hearing to the petitioner. The present writ petition is allowed by setting aside the impugned order dated 11.03.2026.

6. It is hereby directed that the adjudicating authority shall give personal hearing to the petitioner and his case shall be decided on merits.

7. With the aforesaid direction, the present writ petition is disposed of.

(Gaurang Kanth, J.)