IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO. 645 OF 2025

[Rajeshkumar Gulabchand Goyal **vs.** State Tax Officer, Gandhibaug_701, Nagpur and anr.]

Office Notes, Office Memoranda of Coram, Appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

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Mr. Abhishek Naik with Ms. Kaumudi Deshpande, Advocates for the petitioner
Mr. A. J. Gohokar, A.G.P. for respondent nos. 1 and 2

CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.

DATE : 13-02-2026.

Challenge is to order dated 04.09.2023, passed by respondent No.1 under Section 73 of the Central Goods and Service Tax Act, 2017, ('Act of 2017') calling upon the petitioner to pay tax. Argument is that the opportunity of hearing, as admissible under Section 75 (4) has been not given and, therefore, order is bad in law.

2. Sub Section (4) of Section 75 of the Act of 2017 reads as under:

> *"75. General provisions relating to determination of tax.—*
> *(1) to (3) …*
> *(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."*

3. As could be seen, there are two contingencies where opportunity of hearing should be given. One is where the payee makes a request to that effect and another is where any adverse decision is contemplated against such a person. In the present case, latter part of the provisions is applicable because adverse decision is taken against the petitioner calling upon him to pay tax.

4. Our attention is invited to show cause notice dated 02.08.2023, wherein under the column of personal hearing it is mentioned that personal hearing is not applicable to the case. This remark, in our view, runs contrary to what is provided under Sub Section (4) of Section 75 of the Act of 2017. That being so, the order impugned is unsustainable.

5. The petition is accordingly partly allowed. Impugned order dated 04.09.2023, passed by respondent No.1 is quashed and set aside. The matter is remanded back to respondent No.1 for consideration afresh, from the stage of giving opportunity of hearing to the petitioner.

6. The writ petition is disposed of in terms of the above. No order as to costs.

(JUDGE) **(JUDGE.)**

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