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

WRIT PETITION NO. 367 OF 2026
[Akash Atmaramji Narnaware **vs.** State Tax Officer, Dhantoli_703 (NAG-VAT-C-025), Nagpur]

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

---

Mr. Abhishek Naik, Advocate for the petitioner
Mr. K. R. Lule, AGP for the State/respondent

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

DATE : 06-02-2026.

Heard.

2. The issue involved is covered by the judgment of this Court in ***Writ Petition No. 1951/2024 (Kloud Data Labs Pvt. Ltd. Vs. Deputy Commissioner of State Tax, Nagpur) dated 5-8-2024***, wherein the Court held as under :-

"5. The provision of Section 75(4) of the GST Act 2017 read as under :
"75(1) ……
(2) ….
(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."

6. This would categorically demonstrate, that the principles of natural justice were inbuilt in *the statutory provisions itself and mandate an opportunity of hearing, either (1) Where a request in writing is received from the person chargeable with tax or penalty or (2) where any adverse decision is contemplated against such person. Even presuming, that no reply was given by the petitioners, that, however, did not prevent it from justifying the self-assessment for the period July, 2017 to March, 2018, submitted by him to the GST authorities, for which, an opportunity of hearing was necessary. The notice dated 01.11.2021 (page 41), indicates, that no date, time or venue was indicated for personal hearing, on the contrary, it was stated to be not applicable. The subsequent notice dated 14.12.2021 (page 45), 02.12.2022 (page 46) as well as the screen shot of the GST portal dated 26.2.2024, all depict the same position, considering which, it is apparent, that the requirement of Section 75(4) of the GST Act, 2017 has not been complied with. This being the position, we are not entertaining the plea raised by Mr. Damle, learned Assistant Government Pleader of availability of an appeal under Section 107 of the GST Act available to the petitioners."*

3. In view of the above and since the argument is that opportunity of hearing was not granted, learned Assistant Government Pleader submits that the respondent will consider the issue afresh. Statement is accepted.

4. In view thereof, the petition is partly allowed. Impugned order dated 13-7-2022 passed by respondent is quashed and set aside. The matter is remanded back to the respondent for consideration afresh in accordance with law.

5. The petitioner shall appear before the respondent on 4-3-2026.

6. Writ petition is disposed of in terms of above.

(JUDGE) **(JUDGE.)**

wasnik