HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 3851 of 2025

M/S A To Z Car Solutions

.....Petitioner(s)

Versus

State Of U.P. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Gauransh Mishra, Pranjal Shukla
Counsel for Respondent(s)	:	C.S.C.

Court No. - 3

HON'BLE SHEKHAR B. SARAF, J.
HON'BLE PRAVEEN KUMAR GIRI, J.

1. Having heard Mr. Pranjal Shukla, learned counsel for the petitioner and learned Standing Counsel for the revenue, we find that as per Section 75 (4) of the U.P. G.S.T. Act, 2017 (hereinafter referred to as 'the Act') opportunity of personal hearing has to be granted before any adverse decision is taken against any person, here a registered person/petitioner.

2. Undeniably, the notice issued to the petitioner under Section 73(1) of the Act, and thereafter, reminder notice dated January 30, 2025 was issued which did intend to call for a reply from the petitioner but did not propose to grant personal hearing as the abbreviation "NA" was specified against the column "date of personal hearing". In that against the columns to specify the date of personal hearing, time of personal hearing and venue for personal hearing, the abbreviation "NA" i.e. 'Not Applicable' was recorded.

3. In view of the above position admitted on the record, the only conclusion possible to be drawn is that the petitioner was never afforded any opportunity of personal hearing.

4. Thus, upon service of notice, the petitioner had been called to file its reply only. Consequently, non-compliance of that show cause notice may have only led to closure of opportunity to submit written reply. However by virtue of the express provision of Section 75 of the Act, even in that situation the petitioner did not lose its right to participate at oral hearing and establish at that stage itself that the adverse conclusions proposed to

be drawn against the petitioner, may be dropped.

5. In other words, the rules of natural justice as are ingrained in the statute prescribe dual requirement. First with respect to submission of written reply and the second with respect to oral hearing. Failure to avail one opportunity may not lead to denial of the other. The two tests have to be satisfied independently.

6. On merits, learned counsel for the petitioner further states that detailed reply was not required. The discrepancies in the returns as noticed by the adjudicating authority would have been clarified if opportunity of personal hearing had been granted.

7. In view of the above noted facts and reasons, we find no useful purpose may be served in keeping this petition pending or calling counter affidavit at this stage or to relegate the present petitioner to the forum of alternative remedy. The order impugned has been passed contrary to the mandatory procedure. The deficiency of procedure is self apparent and critical to the out-come of the proceedings.

8. Accordingly, the impugned order dated February 6, 2025 is set aside. Matter is remitted to the respondent No.2 to pass a fresh order. In that regard the petitioner may file its final reply to the show cause notice within two weeks from date. Thereafter, the petitioner may appear before the assessing authority on the date fixed by the assessing authority, whereafter the assessing authority may pass appropriate reasoned order.

9. Accordingly, the writ petition is allowed.

(Praveen Kumar Giri,J.) (Shekhar B. Saraf,J.)

September 11, 2025
Kuldeep