

Court No. - 7

Case :- WRIT TAX No. - 570 of 2025

Petitioner :- M/S Native Estate Pvt. Ltd. Thru. Authorized Representative Shikhar Srivastava

Respondent :- U.O.I. Thru. Secy. Ministry Of Finance, New Delhi And 5 Others

Counsel for Petitioner :- Amit Kumar

Counsel for Respondent :- A.S.G.I., C.S.C.

Hon'ble Pankaj Bhatia, J.

1. Heard learned counsel for the petitioner; Shri Krishna Lal Yadav, learned counsel for respondent no.1/Union of India and learned Standing Counsel for the State.

2. Present petition has been filed challenging the order dated 22.08.2024 passed under Section 73 of the GST Act as well as the order dated 28.03.2025 whereby the appeal was dismissed as being beyond limitation.

3. Contention of learned counsel for the petitioner is that prior to passing of the order under Section 73 of GST Act, no opportunity of hearing was granted.

4. Learned Standing Counsel, based upon instructions, states that in the notice, no date was fixed for hearing. In the first reminder notice, the date of hearing was fixed prior in point of time than the filing of the reply, however, in the second reminder notice, a proper notice was given.

5. Considering and finding that the proper opportunity of hearing was not granted to the petitioner prior to passing of the order under Section 73 of GST Act, present petition is **allowed**.

6. Orders dated 22.08.2024 & 28.03.2025 are quashed.

7. Matter is remanded to the assessing authority to pass fresh order after giving an opportunity of hearing to the petitioner, in accordance with law.

Order Date :- 1.7.2025

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