

# TAX INFO

*Dated 21/10/2021*

Latest update on GST Law: Information regarding **Patna High Court quashes demand raised under GST as no opportunity of hearing was afforded to the petitioner.**

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## **Patna High Court quashes demand raised under GST as no opportunity of hearing was afforded to the petitioner**

<b>Name of Petitioner</b>	Shashikant Singh
<b>Name of Respondent</b>	Union of India
<b>Court</b>	Patna High Court
<b>Date of Judgement</b>	09/09/2021
<b>Appeal No.</b>	Civil Writ Jurisdiction Case No. 6509 of 2021

### **Facts of the Case:**

Respondent passed an order without affording adequate opportunity of hearing to the petitioner and recovered the demand amount after attachment of bank account of the petitioner.

### **Contention of Petitioner:**

The Petitioner has raised several contentions, including non-application of mind on the part of the authorities; **the order passed without affording adequate opportunity of hearing;** for extraneous factors, only to cover up inaction on the part of the authorities, who after attachment, recovered the amount from the petitioner's Bank Account and that **no adequate opportunity of hearing was afforded to the petitioner before carrying out the impugned action.**

### **Findings of Court:**

The information was not uploaded on the GST Portal (Form DRC 01 and DRC 01A) and the notice cannot be said to have been served upon the petitioner, for copy of the receipt of the Gmail does not indicate the petitioner's name. Thus, the original order dated 19th of March, 2020 was passed without affording opportunity of hearing to the petitioner.

### **Decision of the Court:**

The original order dated 19th of March, 2020 passed by Respondent was quashed.

The Hon'ble court directed the petitioner to appear before the said officer on 27th of September, 2021 through digital mode, who shall, after considering all the materials placed on record, **pass a fresh and speaking order, in accordance with law**, of course in compliance of principles of natural justice, within a period of two months from the date of appearance of the petitioner.

The court also directed for de-freezing or de-attaching of the bank account(s) of the writ-petitioner, if attached in reference to the proceedings, subject matter of present petition. This shall be done immediately.

**Suresh Aggarwal, Advocate**

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