

TAX INFO

Dated: 08/10/2020

Latest update on GST Law: Information regarding HC quashes order passed during Lockdown in breach of principles of natural justice based on the Judgement issued by Gujarat High Court

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HC quashes order passed during Lockdown in breach of principles of natural justice

Name of Petitioner	Gobind Enterprises Through Gurjinder Singh
Name of Respondent	State of Gujarat
Name of Court	HC-Gujarat
Appeal Number	R/Special Civil Application No. 11521 of 2020
Date of Judgement	24.09.2020

Facts of the Case:

The petitioner has challenged the order dated 27.03.2020 passed by authority and also Form No. 304 and Form VII (B) dated 27.3.2020 and further demand notices of the even date.

Contention of Petitioner:

Petitioner contended that order is passed on 27.3.2020, when the whole nation was under lock down due to Covid19 and order is served upon the petitioner on 17.6.2020 and therefore, there was no effective hearing and the orders are passed in breach of principles of natural justice.

Reply of Respondents:

The learned AGP is not in a position to controvert the same.

Ruling:

The Court deems it fit to quash and set aside the order as well as consequential notices and orders passed in Form 304 and demand notices dated 27.03.2020 and demand notices as prayed for only on the short ground of breach of principles of natural justice and remanded the proceedings back to respondent.

The respondent is directed to fix the date on said date and inform the petitioner or his representative accordingly. No separate notice would be required to be given to the petitioner.

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