(2025) 12 J&K CK 1702

In the Jammu And Kashmir High Court

Case No : WP(C) No. 3412 Of 2025

Hari Lal — APPELLANT

Vs

Union of India and ors — RESPONDENT

Date of Decision : 08-12-2025

Acts Referred:

Central Goods and Services Tax Act, 2017 — Section 73(9), 75(4)

Citation : (2025) 12 J&K CK 1702

Hon'ble Judges : Arun Palli, CJ;Rajnesh Oswal, J

Bench : Division Bench

Advocate : Bhavesh Bhushan, Monika Kohli

Final Decision : Disposed Of

Judgement

Rajnesh Oswal, J

1. Through the medium of present writ petition, the petitioner has impugned the order dated 01.02.2025 passed by respondent No. 4 under Section 73(9) of the GST Act, 2017 alongwith its summary, whereby a total demand of Rs. 20,97,064 has been raised against the petitioner in respect of the financial year 2020-2021.

2. The impugned order dated 01.02.2025 has been challenged on the ground that the same has been passed in utter disregard of the principle of audi alteram partem and in violation of the express statutory provisions contained in Section 75(4) of the GST Act, 2017.

3. Notice.

4. Mrs. Monika Kohli, learned Sr. AAG, waives notice on behalf of respondents 2 to 5. She submits that the respondent concerned shall provide an opportunity of hearing to the petitioner and thereafter pass a fresh order strictly in accordance with law. However, she submits that the concession so made be not treated as a precedent in future.

5. Learned counsel for the petitioner is not averse to the submission made by

Mrs. Monika Kohli.

6. In view of the consensus arrived at between the parties, the present petition is disposed of by quashing the impugned order dated 01.02.2025 passed by respondent No. 4. The petitioner is granted 10 days' time from today to submit his response to the Show-Cause Notice, and, if necessary, an opportunity of hearing be also afforded to him. Respondent No. 4 shall thereafter pass a fresh speaking order in accordance with law after considering the petitioner's response. The petitioner, in the meanwhile, shall deposit 10% of the total tax payable by him in terms of the demand raised against him.

7. It is made clear that this order shall not be treated as a precedent, as it has been passed having regard to the peculiar facts and circumstances of the case and on the basis of the consent of learned counsel appearing for the parties.

8. The petition stands disposed of accordingly.