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(2024) 06 KL CK 0216

In the High Court Of Kerala

Case No : Writ Petition ((C) No. 21625 Of 2024

New Horizon Mosaics — APPELLANT

Vs

Union Of India — RESPONDENT

Date of Decision : 26-06-2024

Acts Referred:
Central Goods and Services Tax Act, 2017 — Section 73, 73(1), 73(9)

Citation : (2024) 06 KL CK 0216

Hon'ble Judges : Murali Purushothaman, J

Bench : Single Bench

Advocate : S.Jayakrishnan, S.Parameswara Prasad, Jasmin.M.M.

Final Decision : Disposed Of

Judgement

Murali Purushothaman, J

1. The petitioner has filed this writ petition challenging Ext.P4 order passed by the 3rd respondent.

2. Initially, the 4th respondent had passed Ext.P2 order under Section 73 of the Central Goods and Services Tax Act, 2017 and Kerala State Goods and Services Tax, Act, 2017 (for short, CGST/KSGST Act). Thereafter, Ext.P3 notice was issued to the petitioner for recovery of the amounts pursuant to Ext.P2. The 4th respondent has passed Ext.P4 rectification order under Section 73(1) and (9) of the CGST/KSGST Act. The petitioner submits that Ext.P4 order has been passed without hearing the petitioner.

3. This Court, by order dated 21.06.2024, directed the learned Government Pleader to get instructions as to the contention of the petitioner that Ext.P4 order was passed without hearing the petitioner. The learned Government Pleader, on instructions, submits that the petitioner was not heard before passing Ext.P4 order.

3. Since Ext.P4 order has been passed in violation of the principles of natural

justice, the same is set aside. The petitioner shall appear before the 3rd respondent on 04.07.2024 and the 3rd respondent shall pass fresh orders after hearing the petitioner within a period of one month thereafter.

The writ petition is disposed of.

