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Judgment No.: 051
Dt.: 18-01-2024

Judgment Deals With

Section/Rule	Section 75
Authority	Chhattisgarh High Court
Case Name	M/s. Tata Steel Ltd. VS State Of Chhattisgarh
Dated	07th November, 2023

Brief Facts:
A notice under Section 73 of the CGST Act, 2017 was issued by the Revenue and the petitioner was directed to appear before the Deputy Commissioner of State Tax but in the details column, date of personal hearing, time of personal hearing and venue were not mentioned.

Contention of the Petitioner:
According to the provisions of Section 75(4) of the Act of 2017, an opportunity ought to be granted by the authorities before determining the tax value. No such opportunity has been granted, therefore, the impugned notice issued by the authority is illegal.

Contention of the Department:
Several opportunities were granted to the petitioner to appear before the authority but those opportunities were not availed by the petitioner and therefore, there is no need to afford any opportunity to the petitioner. The authority issued the notice and granted liberty to the petitioner to file the reply. No application was moved by the petitioner to the effect that he requires a personal hearing, therefore, the provisions of Section 75(4) of the Act of 2017 would not attract.

Findings & Decision of the Court:
From perusal of the notice dated 11.08.2021, it is clear that though in the opening para of notice, petitioner was granted the opportunity to appear before authority for personal hearing, no details in this regard were mentioned in the notice and the date of personal hearing, time of personal hearing and venue were left blank.

Therefore, the Department was directed to afford an opportunity of hearing to the petitioner strictly in accordance with the provisions of Section 75(4) of the CGST Act, 2017. The Revenue may fix a date for the personal appearance of the petitioner and on that day, the petitioner shall appear before the authority.