



Lawgics

By Nidhi, Advocate



Judgment No.: 070
Dt.: 15-02-2024

Judgment Deals With

Section/Rule	Section 75
Authority	Allahabad High Court
Case Name	M/s. Kec International Limited VS Union Of India
Dated	01 st February, 2024



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Brief Facts:

The order dated 22.11.2023 was passed by under Rule 142(5) of the UPGST Act, 2017 for January, 2021, whereby the revenue authorities have reversed the refund earlier granted to the petitioner.

Contention of Petitioner:

The impugned order was preceded by a solitary notice dated 16.10.2023. The date fixed for hearing was 16.11.2023. The petitioner had sought adjournment of 2 weeks by e-filing adjournment application dated 15.11.2023 but the revenue has proceeded to reject that application on a perverse reasoning of repeated adjournment sought.

Without affording any opportunity of hearing and in complete denial of the petitioner's right to that under Section 75(4) of the Act, 2017, the impugned order has been passed only to deny the refund that is otherwise due to the petitioner.

Findings & Decision of the Court:

Section 75(4) of the Act, 2017 gives perfect right to the petitioner to be personally heard before any adverse order may be passed. The statutorily incorporated right of natural justice has been violated for no good reason.

Thus, the order dated 22.11.2023 was set aside & the matter was remitted to the Department to pass a fresh order after affording opportunity of hearing to the petitioner.

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