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By Nidhi, Advocate



Judgment No.: 118
Dt.: 25-04-2024



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Judgment Deals With

Section/Rule	Section 73
Authority	Allahabad High Court
Case Name	M/s. Siddh Sales Corporation VS State of U.P.
Dated	16 th April, 2024

Brief Facts of the Case:

Challenge has been raised to the adjudication order dated 23.02.2024 passed u/s 73 of the UP GST Act, 2017 read with Rule 142(5) of the Rules framed thereunder.

Contention of the Petitioner:

Neither the proper notice to file reply, nor prior notice of hearing was served to the petitioner before the impugned order came to be passed.

Contention of the Department:

Perusal of the order sheet reveals, prior to 20.07.2023, the petitioner had participated in the proceedings with respect to verification of the return under Section 67 of the Act.

Findings & Decision of the Court:

The proceedings conducted by the authorities are wholly irregular and contrary to the provisions of law and ex parte, without issuance of any notice to the petitioner and without communication of any date of hearing fixed in the proceedings.

Adjudication orders give rise to serious civil consequences. They create demands of tax as also penalties are often imposed. In the self-assessment scheme, unless the noticee/assessee is given fair opportunity to furnish its reply and to present his case before the adjudicating authority the adjudication orders may only give rise to frivolous and wholly avoidable litigation contrary to the statutory scheme itself.

Thus, the impugned order dated 23.02.2024 was set aside.