

LAW WINDOW

An Initiative by: *Adv. Minakshi Jain*

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CASE No. 45 dated 04.01.2025

Particulars	Details
Name of Petitioner	Indian Spinal Injuries Centre
Name of Respondent	Assistant Commissioner (DGST).
Case No.	W. P. (C) 14252/2024
High Court	Delhi High Court
Date of Judgement	25.10.2024
Decision	allowed

Topic: Quashing of Impugned Order and Revival of Proceedings Before Assistant Commissioner

Fact of the case:

The petitioner challenges the final order dated 16 August 2024, passed under Section 73(9) of the Central Goods and Services Tax Act, 2017 (CGST Act). This order finalized a Show Cause Notice (SCN) issued on 29 May 2024.

Petitioner's submission:

The petitioner responded to the SCN and sought adjournments for hearings on 03 July and 05 August 2024, but these requests were denied by the Assistant Commissioner without adequate reasoning.

Respondent's Submission:

The respondent's counsel proposed remitting the matter to the Assistant Commissioner for fresh proceedings, considering the petitioner's reply.

Court's Observation and Decision:

The Assistant Commissioner adopted a narrow approach in refusing the adjournments and failed to provide valid reasoning.

Participation in hearings on the contested dates was not deemed essential for deciding the petition.

The impugned order dated 16 August 2024 is quashed. The matter is remitted to the Assistant Commissioner for reconsideration. The Assistant Commissioner must review the petitioner's reply dated 03 July 2024 and grant a personal hearing.

Conclusion: The court found that the Assistant Commissioner had failed to consider the petitioner's procedural requests appropriately and has mandated a reconsideration of the case with proper regard to the petitioner's rights, particularly the opportunity for a hearing.

Regards,

Minakshi Jain, Advocate

Author and founder of Law Window

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