

Dinesh Tambde

29 Adjudication Adverse adjudication order cannot be passed without personal hearing, even if option of personal hearing is not selected by the Noticee/ Assessee The department issued a notice was issued to petitioner seeking reply within 30 days and the order was passed on determining the liability. As per the notice, the Assessing Authority had at that stage itself chosen to not give any opportunity of hearing to the assessee by mentioning “NA” against column description “Date of personal hearing”. Therefore, the petitioner filed writ petition and submitted that no opportunity of oral hearing was given but the Assessing Authority was bound under section 75(4) of CGST Act, 2017 to afford opportunity of personal hearing before passing an adverse assessment order. The Honorable High Court noted that the petitioner was denied opportunity of hearing because he had tick marked the option ‘No&.....