

Pranav Mehta

Recently, the Hon'ble High Court of Allahabad in the case of Party Time Hospitality v. State of U.P, [2023] 154 taxmann.com 85 (Allahabad) has held as no hearing was accorded to assessee, which is contrary to mandate of law prescribed under section 75(4) of GST Act as an expropriatory action, was taken and, hence, principles of natural justice had to be complied with. Facts of the case The petitioner had taken a party lawn for running the same in terms of a lease deed executed in his favour on 1-8-2018. According to the petitioner, he had nothing to do with the affairs of the party lawn prior to the said date. Subsequently, show-cause notice was issued purporting to be under section 74 of the GST Act on 28-9-2021