

Pranav Mehta

Recently, the Hon'ble High Court of Madhya Pradesh in the case of Technosys Security System (P.) Ltd. v. Commissioner, Commercial Taxes, [2023] 157 taxmann.com 145 (Madhya Pradesh) has held that where an adverse decision is contemplated against assessee, it is obligatory and mandatory on part of department to provide assessee opportunity of personal hearing. If no opportunity of personal hearing is provided, decision making process adopted by department is vitiated and runs contrary to principles of natural justice. Facts of the case: A show cause notice dated 7-10-2022 was issued, wherein the amount determined was Rs. 7.37 crores. The petitioner filed reply to the show cause notice on 21-1-2023. In the final order dated 17-2-2023, the amount of tax, interest and penalty is quantified as Rs. 9.76 crores.....