

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 16344 of 2025**

M/S K D ENGINEERS

Versus

THE DEPUTY/ASSISTANT COMMISSIONER & ORS.

Appearance:

MR. MANYA N ANJARIA(13475) for the Petitioner(s) No. 1

MR. ARCHIT P JANI(7304) for the Respondent(s) No. 1,2,3

CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI**Date : 12/03/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. **RULE.** Learned Senior Standing Counsel Mr.Archit P. Jani waives service of notice of Rule on behalf of the respondents.

2. Since a short issue is involved in the writ petition, the same is taken up for final hearing and is being decided by this order.

3. At the outset, learned advocate Ms.Shradha Agrawal, assisted by learned advocate Mr.Manya N. Anjaria, appearing for the petitioner, has submitted that the impugned order is required to be quashed and set aside, as the same has been passed in violation of the provisions of Section 75(4) of the Central Goods and Services Tax Act, 2017 (for short, "the CGST Act"). Despite the request made by the petitioner to grant a personal hearing on 21.07.2025 and 14.08.2025 and an email having been sent on 21.07.2025, the respondent-authorities have passed the impugned order dated 20.08.2025 by placing reliance on the personal hearing, which had taken place on



11.07.2025. She has submitted that, in fact, after the said hearing, another reply was filed on 14.08.2025 wherein an additional ground had been taken. The same has also not been considered. Thus, it is urged that on this short ground the impugned order may be quashed and set aside.

4. In response to the aforesaid submission, learned Senior Standing Counsel Mr.Jani, while placing reliance on the affidavit-in-reply dated 10.02.2026, more particularly paragraph No. 22, has submitted that the online submission dated 14.08.2025 made by the petitioner appears to have been inadvertently overlooked, as the portal was not rechecked and the final reply dated 21.07.2025 filed by the petitioner was considered. It is submitted that the physical copy of the additional reply dated 14.08.2025 reached the adjudicating authority only on 20.08.2025 i.e. on the date when the order-in-original was issued and subsequent to its passing. It is submitted that due to these circumstances, the adjudicating authority could not consider the additional reply dated 14.08.2025. It is further submitted that since the petitioner, during the personal hearing held on 11.07.2025, did not express any intention to file further submissions and with a *bona fide* belief, all the submissions made on 11.07.2025 have been considered by the adjudicating authority. Thus, it is urged that there is no violation of the principles of natural justice and the impugned order may not be interfered with.

5. From the pleadings and the documentary evidence on record, we find that the petitioner was afforded a personal hearing only on 11.07.2025. Despite the further request made



by the petitioner by email dated 21.07.2025 to grant a hearing before passing any adverse order, as also by communication dated 14.08.2025 wherein the petitioner, while filing the further reply, had also sought a personal hearing, the same has been ignored by the respondents. In fact, the reply categorically mentions that the same was not considered by the competent authority while passing the impugned order-in-original dated 20.08.2025. Accordingly, the said order having been passed in violation of the principles of natural justice and in breach of the provisions of Section 75(4) of the CGST Act, the same is required to be quashed and set aside.

6. Under the circumstances, the present writ petition is **allowed**. The impugned order dated 20.08.2025 is quashed and set aside. As a consequence, the demand notice in Form DRC-07 dated 04.09.2025 is also quashed and set aside and the matter is ordered to be remanded back to the competent authority to pass an order afresh after following the statutory provisions and granting a personal hearing to the petitioner as required under the statute. It is further clarified that the impugned order has been quashed and set aside on technical grounds alone and no opinion has been expressed on the merits of the case. Rule is made absolute to the aforesaid extent.

Sd/-

(A. S. SUPEHIA, J)

Sd/-

(PRANAV TRIVEDI, J)

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