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## **Order invalid if SCN not discloses date, time or venue of personal hearing**

### **S.S. Suppliers Vs State of U.P. and Another (Allahabad High Court)**

In a recent ruling by the Allahabad High Court in the case of S.S. Suppliers Vs State of U.P. and Another, the significance of disclosing the date, time, and venue of a personal hearing in show-cause notices (SCN) under Section 74(9) of the U.P. GST Act, 2017 has been underscored. This article explores the implications of this ruling and its impact on administrative proceedings.

**Importance of Disclosure in SCNs:** The crux of the matter lies in the requirement of Section 75(4) of the Act, which

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