



Author: CA Santosh Vasantrao Dhumal

GST Assessment Order Issued without Personal Hearing Violates Natural Justice

Madras High Court



K.R. Contractor Vs Deputy State Tax Officer – II (Madras High Court)

Introduction: In a recent case before the Madras High Court, the issue of an assessment order passed without a personal hearing was brought into question. The court found that such actions violated principles of natural justice, leading to the order being squashed.

Detailed Analysis: The case, K.R. Contractor Vs Deputy State Tax Officer – II, involved a civil contractor registered under GST statutes. After

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