Vinay Hiroo Thadani v. Deputy Commissioner of CGST & Central Excise & Ors.

Challenge under Sections 74 and 93(1) of the CGST Act, 2017 – recovery of tax dues of deceased person from legal heir. Issue of applicability of Section 93(1) CGST Act and principles of natural justice in adjudication proceedings

Date of Order: March 4, 2026
Case Law No: GIB-BHC-2026-DB
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts:
The petitioner was issued a show cause notice seeking recovery of alleged wrongful ITC availed by his deceased father.
The father had passed away in September 2022, while the notice was issued in April 2024.
The petitioner contended that recovery proceedings under Sections 74 and 93 could not be initiated against him for liabilities of the deceased.
It was also argued that the adjudication order was passed without considering his reply, violating principles of natural justice.

Court Decision:
The Court held that considering the facts, the petitioner should be granted an opportunity of hearing before the adjudicating authority.
It directed the petitioner to appear before the authority and allowed him to raise all contentions, including on applicability of Sections 74 and 93.
The authority was directed to pass a fresh order after granting hearing and considering all submissions.
All issues, including challenge to statutory provisions, were kept open.

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