

SFC Global Commodity Private Limited vs Union of India & Ors.

Issue relating to denial of hearing and non-consideration of grounds by Appellate Authority.

Date of Order: March 13, 2026
Case Law No: GIB-GUJHC-2026-33
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Case Facts:

The petitioner challenged an appellate order arising from proceedings under the CGST Act, alleging violation of principles of natural justice.

The petitioner had filed written submissions contesting the original order, including denial of personal hearing and timely replies to notices.

It was contended that the order was passed in breach of Section 75(4) and that procedural lapses like delayed system-generated forms should not prejudice the petitioner.

The Appellate Authority rejected the appeal solely on the ground of non-appearance without addressing the submissions raised.

Court Decision:

- Appellate Authority committed illegality by not considering the submissions raised in the appeal memo.
- Mere non-appearance of the petitioner cannot justify rejection of appeal without a reasoned order.
- Appellate Authority is required to deal with grounds raised even if the party is absent.
- Impugned appellate order dated 24.09.2025 was quashed and set aside.
- Matter remanded for fresh decision after granting opportunity of hearing.
- Authority directed to decide within 12 weeks and consider grounds even in absence of petitioner.