Ankur Kampani v. Union of India & Others

Quashing of GST penalty order passed without issuance of notice — violation of principles of natural justice and Section 75(4) of the CGST Act, 2017.

Date of Order: April 20, 2026
Case Law No: GIB-PHHC-2026-36
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Background

A penalty of Rs. 4,03,26,803/- was imposed on the petitioner vide order dated 15.12.2025 under Sections 122(1)(A), 122(1)(x) and 122(1)(xvi) of the Central Goods and Services Tax Act, 2017, read with the State Goods and Services Tax Act, 2017 and Section 20 of the IGST Act, 2017. Crucially, prior to passing of the said order, no notice whatsoever was issued to the petitioner.

Court Observations (Verbatim)

"*The impugned order is not only violative of the principles of natural justice but is also in conflict with the provisions of Section 75(4) of the Central Goods and Services Tax Act, 2017. Therefore, we have no hesitation in quashing the impugned order qua the petitioner.*"

Final Verdict

The impugned penalty order was quashed. However, liberty was granted to the respondents to proceed afresh against the petitioner in accordance with law.

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