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IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8418 OF 2024

Aditya Steel Trading  
Through its Proprietor  
Amit Lallan Dubey

....Petitioner

V/s.

Joint Commissioner,  
Central Goods And Services Tax,  
and Central Excise, Pune-I Commissionerate  
and Ors.

...Respondents

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Mr. Sanket S. Bora a/w Ms. Vidhi Punmiya i/b SPCM Legal for Petitioner.  
Mr. Jitendra B. Mishra a/w Ms. Mamta Omle for Respondent Nos. 1 and 4.

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**CORAM : K.R. SHRIRAM &  
JITENDRA JAIN, JJ.**

**DATED : 18<sup>th</sup> JUNE 2024**

**PC. :**

1. The short point in this petition is that the impugned order dated 28<sup>th</sup> December 2023 read with order dated 30<sup>th</sup> December 2023 passed by Respondent No.1 and Respondent No.2, respectively, were passed without following principles of natural justice.

2. Mr. Bora made a solemn statement on instructions that the documents referred to and relied upon in Paragraph No. 17 of the Show Cause Notice dated 25<sup>th</sup> September 2023 as well as copies of impounded documents were made available only on 6<sup>th</sup> December 2023. Mr. Bora submitted that without giving an opportunity to reply to the Show Cause Notice after providing the documents the impugned order has been passed. Therefore, the impugned orders have to be quashed and set aside.

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3. Mr. Mishra stated that the documents referred to in Paragraph No. 17 of the Show Cause Notice were made available along with Show Cause Notice but in fairness agreed that the impounded documents were given to petitioner only on 6<sup>th</sup> December 2023.

4. We do not wish to go into the controversy whether the documents referred to in Paragraph No. 17 of the Show Cause Notice dated 25<sup>th</sup> September 2023 was given to petitioner along with Show Cause Notice. But the fact is in our view without copies of the impounded documents even if those documents referred to in the Show Cause Notice were given along with Show Cause Notice, petitioner may not be even able to effectively respond to the Show Cause Notice.

5. Therefore, without going into the merits of the matter, we pass the following order :

(a) The impugned orders dated 28<sup>th</sup> December 2023 and 30<sup>th</sup> December 2023 are hereby quashed and set aside.

(b) The matter is remanded to Respondent No.1 for *denovo* consideration.

(c) On or before 5<sup>th</sup> July 2024 petitioner shall reply to the Show Cause Notice dated 25<sup>th</sup> September 2023.

(d) On or before 31<sup>st</sup> August 2024 Respondent No.1

shall pass orders on the Show Cause Notice in accordance with law after giving a personal hearing to petitioner, notice whereof shall be communicated at least 7 working days in advance. The order to be passed shall be a reasoned and detailed order dealing with all the submissions of petitioner.

6. Petition disposed.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)