IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11309 OF 2014

M/s. S2 Infotech Pvt. Ltd.	}	**Petitioner**
versus		
The Union of India and Anr.	}	**Respondents**

Mr. Bharat Raichandani with Mr. Mahesh Raichandani i/b. Mr. Mihir P. Deshmukh for the Petitioner.

Mr. Vijay Kantharia with Mr. Neelesh V. Kalantri for Respondent Nos. 1 and 2.

CORAM :- S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.

DATED :- AUGUST 31, 2015

P.C. :-

We have heard both sides. There is a compliance of the direction issued earlier. The In-charge Chief Commissioner of Service Tax, Mumbai and holding the substantive post of Member, Central Board of Excise and Customs filed a detailed affidavit in reply. We accept each of the assurances he has given on oath as undertakings given to this Court. We also direct him to take note of any additional material including the details of cases pending on the file of the Service Tax Commissionerate, Mumbai.

2) In the present case, a show cause notice issued on 23rd January, 2009 has been adjudicated by the order-in-original dated 23rd May, 2014. The inordinate and unexplained delay alone is enough to vitiate the impugned order. The law laid down in the case of *Anil Rai vs. State of Bihar* reported in **2009(13) STR 465(SC)** in respect of early disposal of the proceedings is undisputed. Therefore, on this short ground alone we can set aside the impugned order. Accordingly, we quash and set aside the same. The show cause notice can be adjudicated afresh and in accordance with law within a period of 30 days from the date of appearance or date of conclusion of arguments. We take the later date as the time or date from which the period will began to run. The Petitioner shall appear before the adjudicating authority on 15th September, 2015. The adjudicating authority shall endeavor to abide by the directions issued by this Court and conclude the proceedings. While concluding the same, it should not be influenced by the earlier order or any observations or findings therein. All contentions on merits of the notice are kept open. The Petition is allowed in these terms. No costs.

(B.P.COLABAWALLA, J.) **(S.C.DHARMADHIKARI, J.)**