

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION**

**WRIT PETITION NO.9537 OF 2021**

Om Consulting Services

... Petitioner

V/s.

Union of India and ors.

... Respondents

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Mr.B.G.Saraf, Advocate for Petitioner.

Mr.J.B.Mishra alongwith Ms.Maya Majumdar, Advocates for Respondents.

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**CORAM : K.R.SHRIRAM AND  
A.S.DOCTOR, JJ.**

**DATE : JULY 20, 2022.**

**P.C.:-**

1. Petitioner has approached this court impugning a demand cum show cause notice dated 30<sup>th</sup> December, 2020 issued by respondent No.3. According to Mr.Saraf, this show cause notice could not have been issued to petitioner because liability, if any, is of third parties. Mr.Saraf also relies on a circular dated 26<sup>th</sup> October, 2021 issued by Central Board of Indirect Taxes and Customs, Central Excise and Service Tax to submit that the show cause notice could not have been issued. Admittedly, petitioner has not filed any reply to the show cause notice.

2. In our view, petitioner should reply to the show cause notice, take all defences that it has in its response to the show cause notice and the adjudicating authority, i.e., respondent No.3 shall pass such order as it deem fit in accordance with law. Reply to the

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SOPARKAR**

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show cause notice to be filed within two weeks from today.

3. Before passing any order the adjudicating authority shall give a personal hearing to petitioner and the notice for such personal hearing shall be communicated to petitioner atleast seven working days in advance. If respondent No.3/adjudicating authority wants any further documents to be filed by petitioner, a list thereof shall be provided alongwith the notice for personal hearing. In such case, atleast 14 working days advance notice shall be given to enable petitioner to collect all the documents. Adjudicating authority shall thereafter pass a detailed and reasoned order dealing with all submissions raised by petitioner in the reply as well as during the personal hearing. If petitioner wishes to file any written submission post the personal hearing, the same shall be filed within three days of the personal hearing. The show cause notice shall be disposed within eight weeks from today.

4. For completion of record, registry to take rejoinder on record.

5. Writ Petition disposed accordingly.

**(A.S.DOCTOR, J.)**

**(K.R.SHRIRAM, J.)**

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