

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2533 OF 2021

Avana Logistek Limited	]	
[Formerly Known as Shreyas Relay Systems Ltd.]	]	
having its Office at D-301 – 305, Level 3, Tower-II,	]	
Seawoods, Grand Central, Plot No. R1, Sector 40,	]	
Nerul Node, Navi Mumbai – 400 706.	]	... Petitioner

Versus

1.	Union of India	]	
	(a) The Joint Secretary,	]	
	Department of Revenue, Ministry of Commerce	]	
	(b) The Joint Secretary,	]	
	Ministry of Law, Justice & Company Affairs	]	
	having his Office at Ayakar Bhavan,	]	
	M.K. Road, Churchgate, Mumbai – 400 020.	]	
2.	Commissioner of CGST and Central Excise	]	
	16 th Floor, Satra Plaza, Palm Beach Road,	]	
	Sector – 19D, Vashi,	]	
	Navi Mumbai – 400 705.	]	... Respondents

Mr.Rohan P. Shah a/w. Mr. Sri Sabari Rajan, Mr.Kumar Harshvardhan and
 Ms.Meetika Baghel i/b. Mr.Sharon Patole for Petitioner.
 Mr.Sham Walve a/w. Ms.Sangeeta Yadav for Respondent No.2.

**CORAM : R. D. DHANUKA &
 S. M. MODAK, JJ.**

DATE : 18th FEBRUARY 2022.

ORAL JUDGMENT (Per R. D. DHANUKA, J.) : :-

1. Rule. Rule is made returnable forthwith. Mr.Sham Walve, learned counsel for Respondent No.2 waives notice.
2. Heard learned counsel for both the parties.
3. By this Petition filed under Article 226 of the Constitution of India, the Petitioner seeks writ of certiorari for quashing and setting aside the Order dated 17th February 2021 passed by the Respondent No.2, thereby confirming the demand raised vide the SOD dated 25th July 2019.
4. This matter was on board on 14th February 2022 when after hearing the matter at great length, this Court adjourned the matter to enable the learned counsel for revenue to take instructions, as to, whether the revenue is agreeable for remand of the matter, Ms.Yadav, learned counsel for Respondent No.2 tenders a copy of the email dated 18th February 2022 instructing the learned counsel to inform this Court that the Commissioner CGST and Central Excise Officer, Navi Mumbai is agreeable for remand of the matter back with the Competent Authority for consideration afresh keeping all questions of law open. The copy of the email is taken on record.
5. In view of the instructions received by the learned counsel from the Authority vide email dated 18th February 2022, impugned Order dated 17th February 2021 confirming the demand raised vide the SOD dated 25th July 2019 is quashed and set-aside. The proceedings are restored before the

Respondent No.2 for deciding the matter afresh in accordance with law and without being influenced by the observations made and the conclusions drawn in the impugned Order dated 17th February 2021. It is made clear that, all questions of fact and law are kept open.

6. The Respondent No.2 is directed to decide the matter expeditiously and shall make an endeavour to dispose of the matter on or before 30th June 2022. The Order that would be passed by the Respondent No.2 shall be communicated to the Petitioner within one week from the date of passing of such Order. If the said Order goes adverse against the Petitioner, the Petitioner would be at liberty to file appropriate proceedings.

7. It is made clear that, this Court has not expressed any views on the merits of the matter. All contentions of both the parties are kept open.

8. Writ Petition is allowed in the aforesaid terms.

9. Rule is made absolute. No Order as to costs.

[S. M. MODAK, J.]

[R. D. DHANUKA, J.]