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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.8477 OF 2021

M/s. Suhani Exim LLP & Ors. Petitioners

Vs.

Union of India & Ors. Respondents

Mr. Brijesh Pathak for the Petitioners

Mr.J.B.Mishra for the Union of India

**CORAM: S.V. GANGAPURWALA &
VINAY JOSHI, JJ.**

DATED : APRIL 12, 2022

P.C.

1 The preliminary objection is raised by the petitioners that the petitioners have remedy of appeal.

2. Mr.Pathak the learned Advocate for the petitioners submits that no proper opportunity of hearing was given to the petitioners. Notices were not served. Though the notices were not served, they were sought to be served on the day the hearing was scheduled. Petitioner is resident of Surat. He could not have remained present for hearing as no time was given to the petitioners. The learned counsel further submits that the written submissions filed were not considered by the authority while passing the order. In

view of that, this court would exercise its writ jurisdiction. The learned counsel further relies on the following judgments:

1. *Kothari Filaments and Another vs. Commissioner of Customs (Port), Kolkata and others, (2009) 2 SCC 192.*
2. *Rostam Parvaresh vs. Union of India, 2010 (259) E.L.T. 342 (Bom.).*
3. *Century Textile & Ind. Ltd. vs. Union of India, 2008 (232) E.L.T. 389 (Bom)*
4. *Shivsagar Veg. Restaurant vs. Asstt. Commr. Of Income Tax, Mumbai, 2008 (232) E.L.T. 780 (Bom)*
5. *CHL Limited vs. Commissioner of Service Tax, Delhi, 2016 (42) S.T.R. 420 (Del.)*

3. It appears that time to time notices were issued to the petitioners and petitioners' counsel. It appears from the order that the office of the respondents communicated date of personal hearing on 01.02.2021, 08.02.2021 and 25.02.2021 vide its letters dated 25.01.2021, 01.02.2021 and 17.02.2021 respectively. Further, the intimation for personal hearing was also communicated through e-mail to the advocate for the petitioner Mr.Suresh Bala Subramaniam. It does not appear that no opportunity was

given to the petitioners. Advocate for the petitioners also filed written submissions. Written submissions have been reproduced in the order which is speaking order. Only because the contentions of the petitioners are not properly appreciated, would not be ground for invoking writ jurisdiction of this court.

4. In light of the above, Writ Petition is disposed of with liberty to the petitioner to avail alternate remedy of Appeal. All contentions are kept open.

5. Writ Petition is disposed of. No costs.

(VINAY JOSHI, J.)

(S.V. GANGAPURWALA, J.)