

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.1513 OF 2022

Global Offshore Services Limited

... Petitioner

Vs.

The Union of India, Thr. Its Secretary,
Department of Revenue & Ors.

... Respondents

Mr. Prakash Shah a/w Mr. Jas Sanghavi i/by PDS Legal for Petitioner.
Mr. Pradeep S. Jetly, Senior Advocate a/w Mr. Dhananjay B. Deshmukh for
Respondents.

**CORAM : K.R. SHRIRAM &
ARIF S. DOCTOR, JJ.**

DATED : 14th NOVEMBER 2022

PC. :

1. Petitioner is impugning a show-cause notice dated 11/01/2022 on the primary ground that there are contradictions in the show-cause notice itself. In Paragraph 12, it is accepted that fuel and water were supplied free of costs, whereas in Paragraph 15 of the show-cause notice, it is stated that it was on chargeable basis.

2. Mr. Shah submitted that the final audit report, which was issued after the show-cause notice, also says that Petitioner was supplied free of costs diesel/water by ONGC and the show-cause notice is issued for levying service tax on the free supply.

3. In our view, Petitioner should raise all these points in the reply to the show-cause notice, in addition to whatever other defence they may have. The reply to be filed and copy served within four weeks from today.

4. The adjudicating authority shall pass orders after giving a personal hearing to Petitioner, notice whereof shall be communicated at least seven working days in advance.

5. The final order shall deal with every submission that Petitioner would make and if the adjudicating authority does not agree with the submissions, then the adjudicating authority shall give detailed reasons as to why he does not accept the submissions of Petitioner.

6. Petition disposed.

7. We clarify that we have not made any observations on the merits of the matter.

(ARIF S. DOCTOR, J.)

(K.R. SHRIRAM, J.)