

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2490 OF 2021

Amarjeet Singh Mago ... **Petitioner**
Versus
The Union of India & Ors. ... **Respondents**

Mr. Prakash Shah a/w. Mr. Jas Sanghavi i/b. PDS Legal,
Advocate for the Petitioner.

Mr. Jitendra B. Mishra a/w. Ms. Sangeeta Yadav and Mr.
Mr. Sham Walve, Advocate for the Respondents.

CORAM: S.V. GANGAPURWALA &
VINAY JOSHI, JJ.
DATED : MARCH 29, 2022

P.C.

1. The show cause notice issued to the petitioner has been transferred to Call Book. The contention is that the Customs, Excise & Service Tax Appellate Tribunal had remanded the matter for adjudicating the show cause notice within 90 days. The same appears to be a matter of record. In view of that the respondents ought to have adjudicated such show cause notice.

2. Mr. Mishra, the learned Advocate for the respondents submits that the Department of Revenue Intelligence has issued the show cause notice. Now the respondents have raised an objection that they do not have any authority.

3. The matter is remitted back by the Tribunal directing to adjudicate upon the show cause notice within 90 days. The respondents are bound to comply with the directions of the Tribunal. The show cause notice has to be adjudicated considering the grounds raised by the respondents and directions of the Tribunal.

4. In light of that, we direct the respondent Authority to adjudicate upon the show cause notice i.e. the subject matter of the present writ petition as directed by the Competent Authority preferably within two months .

5. The writ petition is disposed of. No costs.

(VINAY JOSHI, J.)

(S.V. GANGAPURWALA, J.)

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