

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO.5382 OF 2023

**R. Z. MALPANI
VERSUS
THE UNION OF INDIA THROUGH THE SECRETARY AND
OTHERS**

...

Advocate for the Petitioner : Shri Sharma Alok M.
Advocate for the Respondents : Shri Ladda Dwarkadas S.

...

**CORAM : RAVINDRA V. GHUGE
&
Y. G. KHOBRAGADE, JJ.**

DATE :- 13th June, 2023

Per Court :-

1. This matter was heard for quite sometime on 12.06.2023 and we granted a pass over to the learned Advocate representing the Respondents/CGST to take instructions.

2. The learned Advocate submits, on instructions, that the conduct of the Petitioner in having three registration certificates under the Central Goods and Service Tax Act, 2017, cannot be an innocent act. It is unbelievable that three registration certificates were obtained by mistake or by inadvertence. Therefore, costs should be imposed on the Petitioner and the matter can be remanded to Respondent No.4 to

be decided afresh keeping in view that the Petitioner had sought unnecessary adjournments on three occasions and therefore, the impugned order was passed on the fourth occasion.

3. The learned Advocate for the Petitioner submits that the issue as to whether, the Petitioner inadvertently acquired three registrations in relation to the same PAN number, be kept open. He refutes the allegations made by the Department, though he fairly submits that for some reasons, the Petitioner could not remain present when three opportunities were granted to him. The Department should have allotted four dates of hearing in the light of the judgment in *Regent Overseas Private Limited vs. Union of India, 2017 (6) GSTL 15 (Gujarat High Court)*.

4. We have our own doubts as to whether, it could be said that the Petitioner had inadvertently obtained three registration certificates on the basis of a single PAN number.

5. Taking into account the submissions made by the learned Advocate for the Department, **this Writ Petition is disposed off**. The impugned order dated 08.03.2023 is set aside and the proceedings are remanded to the office of Respondent No.4 with the following directions:-

(a) The Petitioner would donate an amount of Rs.5000/-

(Rupees Five Thousand) to the Advocates' Association of Bombay High Court, Bench at Aurangabad, within three weeks from today.

(b) The Petitioner would appear before Respondent No.4 on 28.06.2023 at 12:00 noon.

(c) The Petitioner would refrain from seeking an adjournment, save and except on account of circumstances beyond his control or justifying an adjournment.

(d) The Petitioner shall enter Written Notes of Submissions, besides orally addressing Respondent No.4.

(e) After the hearing in the matter is concluded, Respondent No.4 would pass a reasoned order within a period of 30 (thirty) days.

(f) In the event, the Petitioner is aggrieved by the order which would be passed, he would be at liberty to avail of a statutory remedy as is prescribed in law.

kps

(Y. G. KHOBRADE, J.)

(RAVINDRA V. GHUGE, J.)