IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.9277 OF 2023

Shri Bharat Parihar ...Petitioner
Versus
State of Maharashtra,
Through PP Office High Court & Ors. ...Respondents

AND
WRIT PETITION NO.9291 OF 2023

Shri Kishan Lal Bunkar ...Petitioner
Versus
State of Maharashtra,
Through PP Office High Court & Ors. ...Respondents

AND
WRIT PETITION NO.9294 OF 2023

Sunbright Designers Pvt. Ltd. ...Petitioner
Versus
State of Maharashtra & Ors. ...Respondents

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Mr. Brijesh Pathak for the Petitioner.
Ms. Shruti D. Vyas, 'B' Panel Counsel for the Respondent (State).

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CORAM : G. S. KULKARNI,
JITENDRA JAIN, J.J.

DATE : 28th AUGUST, 2023.

P.C.

. These are three petitions in which reliefs claimed are similar, namely in regard to the challenge to the provisional attachment of the Petitioners' bank accounts as ordered by the Joint Commissioner of State Tax, Investigation-C, Mumbai exercising powers under Section 83 of the Goods and Services Tax Act, 2017.

2. Insofar as Writ Petition No.9277 of 2023, **Shri. Bharat Parihar Vs. State of Maharashtra & Ors.** and Writ Petition No.9291 of 2023, **Shri. Kishan Lal Bunkar Vs. State of Maharashtra & Ors.** are concerned, already show cause notices have been issued by the Respondents which are also replied by the Petitioners. The show cause notices are pending adjudication. Ms. Vyas learned Counsel for the Respondents would submit that the Petitioners have refused to appear for a personal hearing, which was time and again fixed. Responding to such contention of Ms. Vyas, Counsel for the Respondent, Mr. Pathak, learned counsel for the Petitioners would submit that whatever the Petitioners wanted to say in response to the show cause notice has already been stated in the reply to the show cause notices in these two cases and Petitioners are not interested to have any opportunity of personal hearing. If that be the position, then there is no impediment for the designated officer to proceed further and pass final orders on the show cause notice without a personal hearing to as the Petitioners are not interested for a

personal hearing. We are accordingly of the opinion that the designated officer shall take the show cause notices to its logical conclusion and pass final orders on the show cause notices on or before 15th September 2023. All contentions in regard to whatever has been contended by the Petitioners now falls for consideration of the designated officer in adjudication of the show cause notices.

3. Insofar as the Writ Petition No.9294 of 2023, **Sunbright Designers Pvt. Ltd. Vs. State of Maharashtra** is concerned, Mr. Pathak has submitted that the show cause notice although intimated to the Petitioner by the Joint Commissioner of Sales Tax, Investigation-C, Mumbai in his intimation dated 3rd July 2023, a copy of the said show cause notice was not served on the Petitioner.

4. In that view of the matter, we called upon Ms. Vyas, for the Respondent (State) to furnish a copy of the show cause notice. She would, however, dispute the contention of Shri. Pathak that the show cause notice was not served on the Petitioners, as it was forwarded by email. Be that as it may, now the show cause notice is handed over to the Petitioners in the Court.

5. We accept Mr. Pathak's contention that an opportunity be granted to the Petitioners to respond to the show cause notice.

He submits that reply to the show cause notice shall be furnished by the Petitioners within one week from today, he would further submit that apart from the written reply, the Petitioners in this case would also not be interested for any personal hearing. We accept the statement as made by Mr. Pathak, on instructions, in this case also the designated officer needs to proceed and adjudicate the show cause notice along with the other connected matters on or before 15th September 2023.

6. Insofar as the challenge to the petition to the provisional attachment of the bank accounts of the Petitioners in all these petition's are concerned, we are of the opinion that in the facts of the case, all such contentions need to be kept open to be agitated by the Petitioners after the decision on the show cause notices in question, as we have already observed that the show cause notices be adjudicated by 15th September 2023. We keep open all contentions of the Petitioners in that regard to be agitated at the appropriate time after the adjudication of the show cause notices.

7. Ordered accordingly.

8. We accordingly disposed of these petitions in terms of our above observations.

9. All contentions of the parties on adjudication of the show cause notice are expressly kept open.

[JITENDRA JAIN, J.] **[G. S. KULKARNI, J.]**