



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

7 WRIT PETITION NO. 4704 OF 2024

MS PREMSAI CONSTRUCTION COMPANY AND SHRI SATYA SAI BABA
CONSTRUCTION COMPANY

VERSUS

THE UNION OF INDIA THROUGH THE SECRETARY AND OTHERS

...

Advocate for the Petitioner : Mr. Dr. R.R. Deshpande hf Ms. Deshpande
Priyanka R.

Advocate for Respondent no. 1 : Mr. A.G. Talhar

Advocate for Respondent nos. 2 & 3: Mr. P.P. Kothari

...

CORAM : MANGESH S. PATIL &
PRAFULLA S. KHUBALKAR , JJ.

DATE : 25.11.2024

PER COURT :

Heard.

2. The petitioner is challenging the decision of the Additional Commissioner CGST and Central Excise, Nagpur, dated 31.03.2023.

3. Though there is a reply and we have heard both the sides, it transpires that apart from the merits and maintainability of the second show cause notice for the same year, the basic objection being raised by the petitioner is regarding absence of any show cause notice to him and failure of the authority to extend minimum of four opportunities.

4. The affidavit in reply does not give any details/particulars much less is supported by evidence about the petitioner having been served with a show cause notice dated 29.12.2020.

5. Since even the issue regarding availability of alternate remedy is

being raised, with the consensus of both the sides, without going into the merits and keeping all the issues open, we dispose of the petition as under:

The impugned order is quashed and set aside.

The petitioner to remain present before the proper authority on 14.12.2024, receive the notice and respond to it

The authority may thereafter pass a fresh order in accordance with law.

(PRAFULLA S. KHUBALKAR J.)

(MANGESH S. PATIL, J.)

mkd/-