



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.11879 OF 2024

BEKEM INFRA PROJECTS PVT. LTD.
VERSUS
DEPUTY COMMISSIONER OF STATE TAX AND ANOTHER

...

Advocate for the Petitioner : Mr. Sham Walve i/b. Ms. Akshara Sharad
Madake, Mr. Devashish G. Godbole and Mr. Prasad Nagargoje
Addl.G.P. for Respondents: Mr. M.M. Nerlikar

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CORAM : MANGESH S. PATIL &
SHAILESH P. BRAHME, JJ.

DATE : 23.10.2024

PER COURT:

Leave granted to amend the name of the petitioner.

2. The petitioner is challenging the adjudication order passed under Section 73 (9) of the M.G.S.T. Act, 2017, the C.G.S.T. Act, 2017 read with Section 20 of the I.G.S.T. Act, 2017 and the allied enactments.

3. In the light of availability of statutory remedy under Section 107 of the Central Goods and Services Act, 2017 (C.G.S.T. Act), it would be appropriate for the petitioner to resort to it being a statutory remedy which operates as a bar for exercising the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India.

4. The learned advocate for the petitioner would emphasize that the adjudication order has been passed without extending any

opportunity of hearing and that should enable this Court to exercise the power under Article 226 of the Constitution of India. He would also advert our attention to the communication, whereby, time was sought for responding to the show cause notice but it was not conceded to.

5. We are afraid, in the wake of the fact that an efficacious remedy of statutory appeal is available to the petitioner, accepting for the sake of arguments that his request seeking time to respond to the show cause notice was not considered favourably, we do not see any reason to make exception and exercise the power under Article 226 of the Constitution.

6. The appellate authority would be able even to go into the stand of the petitioner of breach of principles of natural justice while passing the adjudication order.

7. The writ petition is dismissed with liberty to the petitioner to resort to the statutory remedy.

(SHAILESH P. BRAHME, J.)

(MANGESH S. PATIL, J.)

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