



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.688 OF 2024**

Riyaz Dadasaheb Shaikh

Prop Marine Tradings

..Petitioner

Vs.

Union of India & Ors.

..Respondents

Ms. Deepali Kamble for Petitioner.

Ms. Jaymala Ostwal i/b. Ms. Mamta Omle for Respondent.

**CORAM : K. R. SHRIRAM &
JITENDRA JAIN, JJ.**

DATED : 22nd JULY 2024

P.C.:

1. After the petition was heard for some time in the morning session, we kept back the matter to enable Ms. Ostwal to take instructions since the Court observed that the show cause notice is bereft of material facts and does not contain any detail to speak off.

2. Post lunch, Ms. Ostwal on instructions stated that the Court may set aside the impugned order dated 1st April 2022 and remand the matter for *denovo* consideration to Respondent No.5. Ordered accordingly.

3. Ms. Kamble is justified in stating that Petitioner will not be able to reply to the show cause notice without any details because the earlier reply filed was without the benefit of details. Moreover, Ms. Kamble brings to our notice a communication dated 29th April 2022,

in reply to Petitioner's application dated 7th April 2022 regarding revocation of cancellation of registration. In the said letter, it is stated that the matter is under investigation by the Anti-Evasion, CGST and Central Excise, Belapur and unless a closure report from the said department is submitted, Petitioner's request for revocation of cancellation of registration cannot be processed.

4. Ms. Ostwal states that the investigation by the Anti-Evasion Department will be completed by 30th August 2024 and, thereafter, if required, a fresh show cause notice will be issued to Petitioner. In view thereof, even the show cause notice dated 5th February 2022 is required to be quashed and set aside, which we hereby do.

5. Consequent to above order, Respondents are directed to restore the registration of Petitioner.

6. All right and contentions of both Petitioner as well as Department is kept open.

7. We clarify that we have not made any observations on the merits of matter.

8. Petition disposed.

[JITENDRA JAIN, J.]

[K. R. SHRIRAM, J.]