

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.2058 OF 2024**

Trendsutra Client Services Private LimitedPetitioner

V/s.

Union of India & Ors.

....Respondents

Mr. Bharat Raichandani a/w. Adv. Jasmine Dixit i/b. UBR Legal for petitioner.

Ms. S.D. Vyas, Addl. GP a/w. Mr. S.L. Babar, AGP for State.

Mr. Sanjay Mohan Shete, Assistant Commissioner of State Tax present.

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

DATED : 26th AUGUST 2024

P.C. :

1 Petitioner is impugning an order dated 27th October 2023 passed by respondent no.4. Mr. Raichandani submitted that in the impugned order it is stated that no reply was submitted to the show cause notice dated 11th April 2023 and nobody appeared for personal hearing. Whereas, reply dated 23rd June 2023 was submitted and no personal hearing was granted even though in the reply there was a specific request to grant personal hearing. At Exhibit "G" to the petition is a copy of the reply which was uploaded in the portal. There is also an averment in the petition that a detailed reply, as noted above, was filed. Mr. Raichandani stated that a copy of the petition was served on 18th December 2023 and copy was provided once again on 20th August 2024 before an application was made for urgent circulation in view of the recovery notice issued. There

is no affidavit in reply filed denying the averments in the petition.

2 In the circumstances, when we confronted the learned Additional GP with all these stark realities, Ms. Vyas stated that the Court may, without going into the merits of the matter, remand the matter for *denovo* consideration so that an appropriate order, after giving a personal hearing, could be passed.

3 Accordingly, we hereby quash and set aside the order dated 27th October 2023 and remand the matter for *denovo* consideration to respondent no.4. Consequently the recovery notice dated 19th August 2024 will not survive and is also accordingly quashed and set aside.

4 Respondent no.4 shall dispose the matter before 31st October 2024 but before passing any order shall give a personal hearing to petitioner, notice whereof shall be communicated atleast five working days in advance. The order to be passed shall be a reasoned order dealing with all submissions of petitioner.

5 Petition disposed. No order as to costs.

6 We clarify that we have not made any observation on the merits of the matter.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)