

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

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WRIT PETITION NO.4327 OF 2024

Mahavir Polyfilms Pvt. Ltd.

....Petitioner

V/s.

Union of India & Ors.

...Respondents

Mr. Brijesh Pathak for petitioner.

Mr. Taha Khan i/by Mr. Harshad Shinganapurkar for respondent no.1.

Mr. J.B. Mishra a/w Ms. Sangeeta Yadav for respondent no.2.

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

DATE : 29th AUGUST 2024

P.C. :

1 The order dated 16th February 2024 has been impugned on various grounds. One of the grounds is that the appeal has been dismissed on the basis that the appeal has not been signed by authorised signatory and the Appellant has not submitted Board Resolution under the Companies Act, 1956, appointing the said person as authorised signatory to sign the appeals, documents or any other proof of his being authorised signatory of Appellant. Appeal has been signed and verified by one Sundeep Mahendra Kumar Sanghavi. We find in the writ petition at ground 'D' that

necessary documents authorising Sundeep M. Sanghavi were tendered at the time of registration. In our view, if the Appellate Authority wanted to verify the authority of Sundeep M. Sanghavi, he was duty bound to call upon Appellant, if he had any doubts with regard to the authority. In this case, in our view, if only the Appellate Authority had bothered to check the GST portal of Appellant, he would have found that Sundeep M. Sanghavi was an authorised signatory.

2 When we brought all these to the notice of Mr. Mishra, being an Officer of Court, Mr. Mishra fairly stated that the impugned order could be quashed and set aside and the matter remanded for *de novo* consideration. Ordered accordingly.

3 Appellate Authority who will hear this appeal shall give personal hearing to Appellant, notice whereof shall be communicated atleast 5 working days in advance. The order to be passed shall be a reasoned order dealing with all submissions of Appellant. If the Appellate Authority is going to rely on any order or judgment of any Court or Tribunal or any other forum, a list thereof shall be made available along with the notice for personal hearing. If the order or a judgment is unreported then a copy thereof shall also be made available along with the notice. This is to enable Appellant to deal with/distinguish the judgment or the order.

- 4 The appeal shall be disposed by 30th November 2024.
- 5 All rights and contentions are kept open to the parties.
- 6 We hasten to add that we have not made any observations on the merits of the matter.
- 7 Petition disposed.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)