

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 6181 OF 2024**

Mediaedge Cia India Pvt Ltd

...Petitioner

Versus

Union Of India Thr Secretary & Ors

...Respondents

Mr. Rohan Shah a/w Ms Meetiak Baghel & Ms Surbhi Prabhudesai and Mr. Mohd. Anajwala i/b Ms Sharon Patole for Petitioner.
Ms S. D. Vyas, Addl. GP a/w Mr. S. L. Babar AGP for State.

**CORAM : K. R. SHRIRAM &
JITENDRA JAIN, JJ.
DATED : 20th JUNE 2024**

PC. :

1 Petitioner is impugning an order dated 31st December 2023 passed by respondent no.3 on various grounds. One of the ground raised is all the submissions made by petitioner has not been considered and respondent no.3 has simply relied upon and verbatim reproduced order passed on 11th August 2022 by the Deputy Commissioner Division-East-2, CGST, Gurugram. Mr. Shah on instructions states that petitioner was not even confronted with this order and called upon to make submissions.

2 At the outset, Ms Vyas submitted that petitioner has right to appeal and exhaust their alternate remedy but when confronted with the facts that various submissions were made and not considered or dealt with in the impugned order, Ms Vyas stated that court may pass appropriate orders.

3 In our view, respondent no.3 ought to have dealt with all submissions

of petitioner and passed a reasoned order. In the circumstances, without going into the merits of the matter, we hereby quash and set aside the impugned order dated 31st December 2023 and remand the matter to respondent no.3 for *denovo* consideration.

4 Respondent no.3 shall give a personal hearing to petitioner, notice whereof shall be communicated atleast 7 working days in advance. Should petitioner wish to file any written submissions to record what transpired during the personal hearing, the same shall be filed within three working days of the conclusion of the personal hearing. The order to be passed shall be a reasoned order dealing with all submissions of petitioner.

5 Petition disposed.

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

(JITENDRA JAIN, J.)

(K. R. SHRIRAM, J.)