

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.11298 OF 2024

Tata Consumer Products Ltd.

...Petitioner

Versus

Union of India,
Represented by Secretary to
Government & Ors.

...Respondents

Mr. Prasad Paranjape a/w. Mr. Sanjeev Nair i/b. M/s. Lumiere Law
Partners for Petitioner.

Ms. Megha Bajaria for Respondents.

Mr. Sumit Kumar, Principal Commissioner, GSS, GST present.

**CORAM : K. R. SHRIRAM,
JITENDRA JAIN, J.J.**

DATED : 13th AUGUST 2024

P.C.

1. The order dated 29th May 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 Akshaya P. Herle. We find in the impugned order the Appellate

This order is modified as per speaking order dated 20th August 2024.

Authority admits that an affidavit has been signed and verified by the same Akshaya P. Herle reiterating the arguments made during the personal hearing. In our view, if the Appellate Authority wanted to verify the authority of Akshaya P. Herle, 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 Akshaya P. Herle was an authorised signatory.

2. When we brought all these to the notice of Mr. Mishra, on instructions from the same officer, i.e., Sumit Kumar, who is present in the Court, Mr. Mishra stated that the impugned order could be quashed and set aside and the matter remanded for denovo 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.]