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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 16133 OF 2024

Mars Ship Repairs Pvt. Ltd.,]
a company incorporated under the]
Companies Act, 2013, and having its]
office at 306, Boat Hard Road, Tank]
Bunder, Darukhana, Mumbai 400 033] …Petitioner

VERSUS

1. **Union of India**,]
Secretary, Department of Revenue,]
Ministry of Finance, North Block,]
New Delhi 110 001]

2. **Pr. Commissioner of CGST and**]
Central Excise, Mumbai Central,]
having his office at GST Bhavan,]
115, M.K. Road, Opp. Churchgate]
Station, Mumbai 400 020]

3. **Asst. Commissioner, CGST and**]
Central Excise, Division-V,]
Mumbai Central, having his office]
at 7th Floor, Piramal Chambers,]
Jijibhoy Lane, Lalbaug, Parel,]
Mumbai 400 012] …Respondents

APPEARANCES-

Mr Arun Jain, i/b. Mr Kartik Vig, for the Petitioner.

Adv Satyaprakash Sharma, a/w Adv Abhishek R. Mishra, for the Respondents.

CORAM : M.S.Sonak &
Jitendra Jain, JJ.

DATED : 17 December 2024

PC :-

1. Heard learned counsel for the parties.

2. Rule. The Rule is made returnable immediately at the request of and with the consent of the learned counsel for the parties.

3. This Petition challenges show cause notices issued on 13 October 2006, 23 April 2007, 22 April 2008, 20 October 2008 and 21 October 2009. The basic grievance of the Petitioner is that for more than 18 years from the date of show cause notices, same have not been adjudicated. The Revenue Respondent in the reply have stated that the show cause notices were transferred to the call book and therefore, the same was not adjudicated upon. However, on a query being posed by the Bench, Mr Sharma, learned counsel for the Respondents fairly states that when the show cause notices were transferred to the call book, same was not communicated to the Petitioner.

4. We have in a series of decisions taken a view that if the show cause notice is transferred to the call book then it was incumbent upon the Revenue to have informed the Petitioner. Having not informed, this ground for justifying the delay in adjudication cannot be accepted.

5. Following our orders passed in various matters : **Coventry Estates Pvt. Ltd. vs. The Joint Commissioner CGST**

and Central Excise and another[1], Bhagwandas S. Tolani vs. B. C. Aggarwal and others[2], Cambata Indus Pvt. Ltd. vs. Additional Dir. of Enforcement, Mumbai[3], Shirish Harshavadan Shah vs. Deputy Director, E.D., Mumbai[4], Hindustan Lever Limited vs. Union of India[5], Premier Ltd. vs. Union of India[6], Union of India vs. Premier Ltd.[7], Raymond Ltd. vs. Union of India[8], Parle International Limited vs. Union of India and others[9], Siddhi Vinayak Syntex Pvt. Ltd. vs. Union of India and others[10], Reliance Transport & Travel Pvt. Ltd. vs. Union of India[11], Sushitex Exports (India) Ltd. and others vs. Union of India and others[12], ATA Freight Line (I) Pvt. Ltd. vs. Union of India[13], Union of India and others vs. ATA Freight Line (I) Pvt. Ltd.[14], Beico Industries Pvt. Ltd. vs. Union of India and others[15], Eastern Agencies Aromatics (P) Ltd. vs. Union of India and others[16], Cma-Cgm Agencies (India) Pvt. Ltd. vs. The Union of India[17], Oil and Natural Gas Corporation Limited vs.

[1] 2023(10) Centax 38 (Bom.)
[2] 1983 (12) E.L.T. 44 (Bom.)
[3] 2010 (254) ELT 269 (Bom.)
[4] 2010 (254) E.L.T. 259 (Bom.)
[5] 2011 (24) S.T.R. 97 (Bom.)
[6] 2017 (354) E.L.T. 365 (Bom.)
[7] 2018 (360) E.L.T. A181 (S.C.)
[8] 2019 (368) E.L.T. 481 (Bom.)
[9] 2020 (11) TMI 842 (Bom.)
[10] 2017 (352) E.L.T. 455 (Guj.)
[11] 2022 (62) G.S.T.L. 33 (Bom.)
[12] 2022 (380) E.L.T. 244 (Bom.)
[13] 2022 (3) TMI 1162 (Bom)
[14] 2023 (2) TMI 1131 (SC)
[15] 2022 (8) TMI 1090 (Bom)
[16] 2022 (12) TMI 323 (Bom)
[17] 2023 (8) TMI 1050 (Bom)

Union of India and others[18], Bombay Dyeing and Manufacturing Company Limited vs. Deputy Commissioner of CGST and CX[19], Sanghvi Reconditioners Pvt. Ltd. vs. Union of India[20], Godrej and Boyce Mfg. Co. Ltd vs. Union of India[21], EPL Ltd vs. Union of India and others[22], Shreenathji Logistics vs. Union of India and others[23], Nizam Sugar Factory vs. Collector of Central Excise, A.P.[24], Dharampal Lalchand Chug vs. Commissioner of C.Ex., Nashik[25], Rachana Garments Pvt. Ltd. vs. Commissioner of Customs[26], Lanvin Synthetics Private Limited vs. Union of India[27], Harkaran Dass Vedpal vs. Union of India[28], ICICI Home Finance Company Ltd. vs. Union of India & Principal Commissioner of CGST & CX Mumbai[29], UPL Limited vs. The Union of India and others[30], Shahaji Bhanudas Bhad vs. The Union of India and others[31], Bhushan Vora vs. The Union of India and others[32], The Great Eastern Shipping Company Ltd. vs. The Union of India[33], Paresh H Mehta vs. Union of India[34], M/s. Esjaypee Impex Pvt Ltd. and another vs.

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[18] 2023 (3) TMI 834 (Bom)
[19] 2022 (2) TMI 783 (Bom)
[20] 2018 (12) GSTL 290 (Bom.)
[21] 2022 (9) TMI 318 (Bom)
[22] 2023 (9) TMI 15 (Bom)
[23] 2022 (11) TMI 709 (Bom)
[24] 2006 (197) E.L.T. 465 (S.C.)
[25] 2015 (323) E.L.T. 753 (Bom.)
[26] 2022 (8) TMI 345 (Bom.)
[27] 2015 (322) ELT 429 (Bom)
[28] 2019 (368) E.L.T. 546 (P&H)
[29] 2024 (6) TMI 682 (Bom)
[30] 2023 (8) TMI 1152 (Bom)
[31] 2024 (9) TMI 405 (Bom)
[32] 2024 (9) TMI 713 (Bom)
[33] 2024 (10) TMI 912 (Bom)
[34] 2024 (10) TMI 1412 (Bom)

Union of India and others[35] and **Pradeep Subhashchandra Mehta vs. The Union of India and others**[36], we quash and set aside the impugned show cause notices on the ground of non-justification for delay in adjudication in show cause notices for more than 18 years.

6. Writ Petition is disposed of.

7. Rule is made absolute in the above terms. No order as to costs.

(Jitendra Jain, J) **(M. S. Sonak, J)**

[35] 2024 (11) TMI 622 (Bom)

[36] 2024 (11) TMI 910 (Bom)