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

WRIT PETITION NO.18007 OF 2024

D N Polymers

.. Petitioner

Versus

Union of India & Ors.

.. Respondents

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

Ms. S.D.Vyas, Addl. GP a/w Ms. PN.Diwan, AGP for state.

Mr. Suman Kumar Das a/w Mr. Ram Ochani for respondent Nos.3 & 4.

**CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATE : 9 December 2024**

PC. (Per M.S.Sonak, J.):-

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. The petitioner challenges the order dated 31 July 2024 made by the Commissioner (Appeals) rejecting the petitioners' appeal on the ground of alleged shortfall of Rupees Two Lakhs in the pre-deposit required under Section 107(6) of the Central Goods and Services Tax Act (CGST Act).
4. Mr. Raichandani submits that there was no shortfall. In any event,

the petitioner should have been informed about the shortfall and granted a reasonable opportunity to make good the shortfall, if any. He submits that dismissing the appeal without giving the petitioner such an opportunity amounts to a breach of natural justice.

5. Though the petitioner has an alternate remedy in this matter, we propose to entertain it because we, too, are satisfied that this is a case of failure of natural justice. Besides, Mr. Raichandani pointed out that the GST Tribunal is not functional, and therefore, the petitioner does not currently have an efficacious remedy.

6. In somewhat similar circumstances, we interfered with the impugned order, which was the subject matter of challenge in ***'Delphi World Money Ltd. Vs. The Union of India and ors' Writ Petition (L) No. 28914 of 2024.***

7. For the above reasons, we set aside the impugned order in appeal dated 31 July 2024 and restore the petitioners' appeal before the Commissioner (Appeals). If the pre-deposit has any deficiencies, the petitioner is granted two weeks to remedy them. If, according to the Respondents, the deficiencies still persist, the respondents must inform the petitioner within two weeks, and the petitioner must remedy them within two weeks of being so informed.

8. All contentions of all parties on merits are left open. The appeal

must be disposed of on merits as expeditiously as possible once the issue of pre-deposit is resolved.

9. The Rule is made absolute in the above terms without any costs order.

10. The interim order, if any, stands vacated. The interim application, if any, is disposed of.

(Jitendra Jain, J.)

(M. S. Sonak, J.)