



Pradnya

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1929 OF 2023

Elite Aromas	...Petitioner
<i>Versus</i>	
Union of India and anr.	...Respondents

WITH
WRIT PETITION NO. 2446 OF 2024

Bharat Shetty	...Petitioner
<i>Versus</i>	
The Union of India and ors.	...Respondents

WITH
WRIT PETITION NO. 3065 OF 2023

Gupta and Co. Pvt. Ltd.	...Petitioner
<i>Versus</i>	
The Union of India and ors.	...Respondents

WITH
WRIT PETITION NO. 1977 OF 2023

Pragati Aroma Oil Distillers Pvt. Ltd.	...Petitioner
<i>Versus</i>	
Union of India and anr.	...Respondents

WITH
WRIT PETITION NO. 74 OF 2024

S. Kushalchand & Company	...Petitioner
<i>Versus</i>	
The Union of India and ors.	...Respondents

WITH
WRIT PETITION NO. 3457 OF 2023

Global Exim	...Petitioner
<i>Versus</i>	
The Union of India and ors.	...Respondents

WITH
WRIT PETITION NO. 2600 OF 2024
WITH
INTERIM APPLICATION (L) NO. 20920 OF 2024
IN
WRIT PETITION NO. 2600 OF 2024

Kejal Mehta	...Petitioner
<i>Versus</i>	
The Union of India and ors.	...Respondents

WITH
WRIT PETITION NO. 2720 OF 2024

AKNI Futuristic Technologies	...Petitioner
<i>Versus</i>	
The Union of India and ors.	...Respondents

WITH
WRIT PETITION NO. 3186 OF 2024

Amit Gupta	...Petitioner
<i>Versus</i>	
The Union of India and ors.	...Respondents

WITH
WRIT PETITION NO. 3716 OF 2024

One World Corporation Pvt. Ltd.	...Petitioner
<i>Versus</i>	
The Union of India and ors.	...Respondents

WITH
WRIT PETITION NO. 2525 OF 2024

Dipak Spices Export LLP	...Petitioner
<i>Versus</i>	
The Union of India and ors.	...Respondents

Mr Prakash Shah, a/w Mr Jas Sanghavi, Mr Yash Prakash, Ms Smita Thakur i/b. PDS Legal, for the Petitioner in WP/1929/2023, WP/2446/2024, WP/1977/2023, WP/3065/2023, WP/2720/2024, WP/3186/2024, WP/3716/2024.

Mr Prakash Shah, a/w Mr Jas Sanghavi, Mr Durgaprasad Poojari, Mr Vikas Poojary i/b. PDS Legal, for the Petitioner in WP/74/2024, WP/3457/2023.

Mr Anil Balani, a/w Mr Jas Sanghavi, Ms Priyasha Pawar, Mr S. S. Nargolkar i/b. PDS Legal, for the Petitioners in WP/2600/2024.

Mr Jas Sanghavi, a/w Mr Yash Prakash i/b. PDS Legal, for the Petitioner in WP/2525/2024.

Mr J. B. Mishra, a/w Ms Sangeeta Yadav, for the Respondent-DRI in WP/3457/2023.

Mr J. B. Mishra, a/w Ms Mamta Omle, for Respondent No.2 in WP/2600/2024 and for the Applicant in IAL/20920/2024.

Mr M. P. Sharma, a/w Ms Mamta Omle, for Respondent No.2 in WP/1929/2023, WP/2446/2024, WP/1977/2023, WP/3065/2023, WP/74/2024, WP/3457/2023, WP/2720/2024, WP/3186/2024, WP/3716/2024.

Mr M. P. Sharma, a/w Ms Mamta Omle, for Respondent Nos.2 and 3 in WP/2525/2024.

CORAM M.S. Sonak &
 Jitendra Jain, JJ.
DATED: 17 December 2024

PC :-

1. Heard learned counsel for the parties.
2. By consent since the issue involved is similar in all these Petitions, same are disposed by common order.
3. In all these matters the issue involved relates to delay in adjudication of the show cause notice. The range of delay is from 9 years to 20 years, most of them 9 years. The common reasons which are given by the Respondents in all these matters is either the show cause notice was transferred to call book or there was a restructuring of the Commissionerate's office and therefore no adjudication could be done within reasonable time. However, there is no material on record to show that the Respondents intimated the show cause notice being transferred to the call book to the Petitioners. It was incumbent upon the Respondents to have intimated the Petitioners that their cases are transferred to the call book. Insofar as the restructuring reason is given, same is general and in any case delay of 9 years – 20 years can't be justified on ground of restructuring.
4. We, on identical reasons canvassed by the Respondents either of transfer of show cause notice to the call book without intimating the Petitioner or restructuring in the Commissionerate's office, have passed series of orders rejecting such contentions. The lead being in the case of **Coventry Estates Pvt. Ltd. vs. The Joint Commissioner CGST**

and Central Excise and another¹. Other cases where such reasons are rejected are : Bhagwandas S. Tolani vs. B. C. Aggarwal and others², Cambata Indus Pvt. Ltd. vs. Additional Dir. of Enforcement, Mumbai³, Shirish Harshavadan Shah vs. Deputy Director, E.D., Mumbai⁴, Hindustan Lever Limited vs. Union of India⁵, Premier Ltd. vs. Union of India⁶, Union of India vs. Premier Ltd.⁷, Raymond Ltd. vs. Union of India⁸, Parle International Limited vs. Union of India and others⁹, Siddhi Vinayak Syntex Pvt. Ltd. vs. Union of India and others¹⁰, Reliance Transport & Travel Pvt. Ltd. vs. Union of India¹¹, Sushitex Exports (India) Ltd. and others vs. Union of India and others¹², ATA Freight Line (I) Pvt. Ltd. vs. Union of India¹³, Union of India and others vs. ATA Freight Line (I) Pvt. Ltd.¹⁴, Beico Industries Pvt. Ltd. vs. Union of India and others¹⁵, Eastern Agencies Aromatics (P) Ltd. vs. Union of India and others¹⁶, Cma-Cgm Agencies (India) Pvt. Ltd. vs. The Union of India¹⁷, Oil and Natural Gas Corporation Limited vs. Union of India and others¹⁸, Bombay Dyeing and

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)

¹⁸ 2023 (3) TMI 834 (Bom)

Manufacturing Company Limited vs. Deputy Commissioner of CGST and CX¹⁹, Sanghvi Reconditioners Pvt. Ltd. vs. Union of India²⁰, Godrej and Boyce Mfg. Co. Ltd vs. Union of India²¹, EPL Ltd vs. Union of India and others²², Shreenathji Logistics vs. Union of India and others²³, Nizam Sugar Factory vs. Collector of Central Excise, A.P.²⁴, Dharampal Lalchand Chug vs. Commissioner of C.Ex., Nashik²⁵, Rachana Garments Pvt. Ltd. vs. Commissioner of Customs²⁶, Lanvin Synthetics Private Limited vs. Union of India²⁷, Harkaran Dass Vedpal vs. Union of India²⁸, ICICI Home Finance Company Ltd. vs. Union of India & Principal Commissioner of CGST & CX Mumbai²⁹, UPL Limited vs. The Union of India and others³⁰, Shahaji Bhanudas Bhad vs. The Union of India and others³¹, Bhushan Vora vs. The Union of India and others³², The Great Eastern Shipping Company Ltd. vs. The Union of India³³, Paresh H Mehta vs. Union of India³⁴, M/s. Esjaypee Impex Pvt Ltd. and another vs. Union of India and others³⁵ and Pradeep Subhashchandra Mehta vs. The Union of India and others³⁶. On similar grounds

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)

³⁵ 2024 (11) TMI 622 (Bom)

³⁶ 2024 (11) TMI 910 (Bom)

this Court and the Coordinate Benches have quashed such notices which are delayed without any justifiable reason. Since the reasons given by the Respondents in the above Petitions are identical to those which were the subject matter of Petitions which are disposed of by various above orders, respectfully following the decision passed by the Coordinate Benches and by this Bench, we quash and set aside the show cause notice and order in original on the ground of non-justification for delay in adjudication.

5. In view of above the rule is made absolute. No order as to costs. Pending Interim Applications, if any, are also disposed of.

(Jitendra Jain, J)

(M.S. Sonak, J)