

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

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WRIT PETITION NO.1098 OF 2024

Mumbai Port Authority

....Petitioner

V/s.

Union of India & Ors.

...Respondents

Mr. Bharat Raichandani a/w Mr. Prathamesh Gargate i/by UBR Legal for petitioner.

Mr. Y. R. Mishra a/w Mr. Upendra Lokogaonkar for respondent no.1.

Ms. Jyoti Chavan, Addl. G. P. for respondent nos.2 & 4.

Mr. Juber Sayyed , State Tax Inspector, MUM-VAT-E-617 present.

**CORAM : K.R. SHRIRAM &
JITENDRA JAIN, JJ.**

DATE : 15th JULY 2024

P.C. :

1 One of the grounds raised in the petition is that the impugned order dated 18th October 2023 was passed ex parte. It is alleged in petition in paragraph 4.15 that petitioner had submitted a letter dated 4th September 2023 seeking further time to file reply to the show cause notice but that letter itself was not accepted by the Officer who has passed the impugned order.

2 In affidavit in reply, there is no denial of these facts. When Mr. Raichandani brought to notice of the Court these facts, Ms. Chavan, learned Additional Government Pleader, on instructions from Mr. Juber Sayyed, State Tax Inspector, MUM-VAT-E-617, states that the Court may quash and set aside the impugned order dated 18th October 2023 and remand the matter for *de novo* consideration.

3 In view of the statement made by Ms. Chavan, the impugned order dated 18th October 2023 is hereby quashed and set aside and the matter is remanded to respondent no.5 for *de novo* consideration.

4 Petitioner shall, on or before 12th August 2024, file all documents, and details required to respond to the show cause notice together with reply to the show cause notice. Since petitioner had almost a year since the show cause notice was issued, no further time shall be given to petitioner and if they fail to file reply/documents, respondent no.5 may proceed to fix a date for personal hearing. Before passing an order, personal hearing shall be given, notice whereof shall be communicated atleast 5 working days in advance.

5 Order to be passed shall be a reasoned order dealing with all submissions of petitioner.

6 All rights and contentions are kept open.

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

8 Petition disposed.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)