

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

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WRIT PETITION NO.4449 OF 2024

Finorion Pharma India Pvt. Ltd.

.. Petitioner

Versus

The State of Maharashtra

.. Respondent

Mr.Prakash Shah a/w Mr. Mihir Deshmukh and Mr. Jas Sanghavi i/by
PDS Legal for the petitioner.

Ms. Jyoti Chavan, Addl. G.P. a/w Mr. Himanshu Takke, AGP for the
respondent-State.

CORAM : M. S. Sonak &

Jitendra Jain, JJ.

DATE : 11 December 2024

PC:-

1. Heard learned counsel for the parties.
2. Rule. Rule is made returnable immediately at the request and with the consent of the learned counsel for the parties.
3. The challenge in this petition is to the order dated 29 December 2023 made by the 3rd respondent disposing of the show cause notice issued to the petitioner.
4. The record shows and it is now fairly admitted that no personal hearing was granted to the petitioner before the impugned order was made. Therefore, without relegating the petitioner to avail of the alternate remedy, this being a case of no adequate hearing, we set aside the impugned order only on this short ground.
5. The matter is now remanded to the 3rd respondent for fresh adjudication of the show cause notice. However, the 3rd respondent must give the petitioner opportunity of hearing and must also consider all the

materials that the petitioner choose to produce, including CBIC Circular dated 20 September 2021.

6. Ms. Chavan contends that the Circular may not be applicable in this case. Therefore, we add that we have not gone into the issue of applicability or otherwise of this Circular and all contentions of all the parties on merits are kept open.

7. All we said is that the rival contention must be considered by the 3rd respondent after giving an opportunity of hearing to all the parties the show cause notice must be disposed of as expeditiously as possible by making a reasoned order.

8. Rule is made absolute in the above terms without any order for costs.

9. All concerned to act on the authenticated copy of this order.

(Jitendra Jain, J.)

(M. S. Sonak, J.)