

Darshan Patil

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

WRIT PETITION NO. 4771 OF 2024

Ozark International Private Limited ...Petitioner

Versus

Commissioner of CGST and Ors. ...Respondents

Mr Sachin Tiwari, i/b Anjesh Nilesh Advocates LLP, for the
Petitioner.

Mr Vijay H Kantharia, a/w S.D. Deshpande, for the
Respondents.

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

DATED: 25 November 2024

PC:-

1. Leave is granted to implead Deputy Commissioner (Anti Evasion) CGST, Palghar, as respondent No. 5 to this petition. Amendment to be carried out forthwith. Reverification is dispensed with.

2. Mr. Kantharia accepts notice on behalf of the newly added 5th respondent. The petitioner states that his ITC account was blocked on 28 December 2023. On 29 December 2023, the petitioner applied for unblocking of the ITC account. However, till date, this application has not been disposed of. Mr. Kantharia states that summons was issued to the petitioner, but was not honoured by the petitioner. He points out that on one occasion, the petitioner did appear, but he sought for the time on the ground that he was unwell. This

position is disputed by the learned counsel for the petitioner who states that the petitioner appeared and even his statement was recorded and documents that the respondent sought for were produced.

3. Now there is some issue about the Palghar Deputy Commissioner being a competent authority. Accordingly, the petitioner is directed to appear before the Deputy Commissioner at Palghar (respondent No.5) on 09 December 2024 at 11.00 AM. If the Deputy Commissioner, Palghar (respondent No.5) requires any further documents necessary intimation should be given to the petitioner by 03 December 2024 so that the petitioner can produce such documents by 09 December 2024.

4. Deputy Commissioner, Palghar (respondent No.5) must dispose of the petitioner's application dated 29 December 2023 in accordance with law and on its own merits by 31 December 2024. The Deputy Commissioner, Palghar (respondent No.5), must hear the petitioner, pass and communicate a reasoned order to the petitioner.

5. If the petitioner does not appear on the appointed date and time Deputy Commissioner, Palghar (respondent No.5), will be at liberty to proceed ex-parte.

6. All contentions of all parties on merits are, however, left open because we have not looked into the merits of the matter.

7. With the above directions, this petition is disposed of. All concerned to act on the authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)