



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO.7225 OF 2025

Funmatix Ventures Private Ltd.,
Having its Registered Office at
R-3/215/A204, Aditya Sanskruti,
Ambajogai Road,
Latur, Maharashtra 413 512,
Through Its Authorised Signatory,
Khalid Saquib Abbas Khan Kayamkhani

..Petitioner

Vs.

1. The Commissioner of GST (Appeals),
Nashik Commissioner,
Plot No.155, Sector P-34,
NH Jaistha & Vaishakh,
CIDCO, Nashik 422 008
2. The Additional Commissioner of GST (Appeals),
Nashik Commissionerate,
Plot No.155, Sector P-34,
NH Jaistha & Vaishakh,
CIDCO, Nashik - 422 008
3. The Superintendent of CGST,
Latur,
Range Latur Urban,
1st Floor, Padile Complex,
Ambajogai Road, Latur,
Maharashtra
4. The Assistant Commissioner of CGST
Latur
Latur Urban Range
1st Floor, Padile Complex,
Ambajogai Road, Latur 413 513
Maharashtra

..Respondents

Mr.Aditya N. Sikchi and Mr.S.G.Partani, Advocate for petitioner

Mr.Parikshit P. Dawalkar, Senior Standing counsel with Mr.Pratik B. Kothari, Junior Standing counsel for respondents

**CORAM : R.G.AVACHAT AND
NEERAJ P. DHOTE, JJ.
DATE : JUNE 23, 2025**

ORDER :-

Heard.

2. Issue notice to the respondents. Mr.Parikshit Dawalkar, learned senior standing counsel waives notice for the respondents.

3. The order impugned herein is as regards dismissal of the appeal filed by the petitioner under Section 107 of the Central Goods and Services Act, 2017. The ground for rejection is the appeal to have not been filed within the period of limitation, i.e. three months besides one month in addition.

4. Admittedly, under the said Act, there is no provision for condonation of delay. The first Officer passed the order of cancellation of registration of the petitioner - company. A show-cause notice was issued by the concerned authority; but it was a

notice in the nature of publishing on its official portal. No notice was served personally.

5. Without observing anything as to whether issuance of notice on the official portal, amounts to effective service thereof or not, only with a view to see that the principles of natural justice are adhered to by the authorities before passing the order, we are inclined to allow this petition by setting aside the order passed by the authorities, i.e. the appellate authority and the order passed by the first officer, which was under challenge in the appeal.

6. In view of the above, the Writ Petition is allowed in terms of prayer clauses (A), (B) and (C). The first officer would do well to decide the matter on its own merit, after giving the petitioner opportunity of hearing. The petitioner undertakes to appear before the first Officer on 08.07.2025.

[NEERAJ P. DHOTE, J.]

[R.G. AVACHAT, J.]

KBP