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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.2309 OF 2025

M/s. Panchal Trading … Petitioner

Versus

The Commissioner of State Tax & Anr. … Respondents

Mr Pankaj Jain a/w Pradeep Purohit i/by P. D. Jain & Co. for the Petitioner.

Ms S. D. Vyas, Addl.GP a/w Mr. Aditya Deolekar, AGP for the State.

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

DATED : 22 July 2025

<u>PC:-</u>

1. At the request of the learned counsel for the petitioner, we post this matter at 3.00 p.m.

2. Mr. Deolekar, learned AGP states that pursuant to the impugned show cause notice, an order has already been made against which, the petitioner, will have ample statutory remedies.

3. List the matter at 3:00 p.m.

<u>At 3.00 p.m.</u>

4. Heard learned counsel for the parties.

5. In the morning session, we made the above order.

6. The challenge in this petition is to the show cause notice and the order of suspension contained therein dated 16 December 2024.

7. The show cause notice has culminated into an Order-in-Original (O-I-O) dated 7 January 2025. Mr. Deolekar states that this was uploaded on the portal. However, it does not appear that this order was physically served on the petitioner or sent by email to the petitioner.

8. Without going into the issue as to whether personal services or service through email is necessary, in the facts of the present case, we think that this is a course that should have been followed by the respondents. This is moreso because the petitioner had instituted this petition on 19 December 2024 and a copy of this petition was served upon the respondents on the same date.

9. The copy of O-I-O dated 7 January 2025 is now furnished to the learned counsel for the petitioner. This should be regarded as the date of the communication of the O-I-O dated 7 January 2025 and it is this date which shall be counted for determining the limitation period.

10. If the petitioner prefers an appeal against O-I-O dated 7 January 2025 or applies for revocation under Section 30 of the MGST Act, then, the period of limitation should be construed from today i.e. 22 July 2024.

11. The appeal or application for revocation, as the case may, should then be disposed of on merits and in accordance with law. All contentions of the petitioner, including, the contentions now raised in this petition are expressly left open.

12. The appeal or the application for revocation, as the case may, must be disposed of expeditiously and in any event within four weeks from the date of its lodging. This proceedings must be disposed of after giving the petitioner an opportunity of being heard in the matter.

13. Petition is disposed of in the above terms without any order for costs.

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

(Jitendra Jain, J) **(M.S. Sonak, J.)**