

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

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Date: 2025.07.09
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(23) WRIT PETITION NO. 9064 OF 2025

Dhiraj Industries

... Petitioner

Versus

State of Maharashtra & Ors.

... Respondent

WITH

(24) WRIT PETITION NO. 9065 OF 2025

Dhiraj Industries

... Petitioner

Versus

State of Maharashtra & Ors.

... Respondent

**Mr. Prasannan Namboodiri a/w Ms. Prathibha Namboodiri
and Ms. Pallavi Dabak for Petitioner.**

**Ms. S. D. Vyas, Addl. G. P. a/w Mr. Aditya R. Deolekar, AGP
and Ms. P. S. Diwan, AGP for the State.**

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

DATED : 8 July 2025

PC. :-

1. Heard learned counsel for the parties.
2. Upon our query as to why the petitioner is not appealing the impugned orders, Mr. Namboodiri, learned counsel for the petitioners submits that the impugned orders contain no reasons and from the perusal of the same, it is evident that the exhaustive reply filed by the petitioners to show cause notice has not been considered. He submitted that the impugned order only observes that the reply submitted by the

tax payers is not found to be in order and the ITC is not claimed by the petitioners as per the provisions of the Act. He submits that these are conclusions and not reasons.

3. Based on the above contention, Mr. Namboodiri submitted that passing of non-speaking or unreasoned orders amounts to violation of natural justice. In such circumstances, he submitted that the rule of exhaustion of alternate remedies should not apply.

4. While keeping the objection open, we accept Ms. Vyas's request for an adjournment to enable her to obtain instructions on the matter.

5. We list this matter on 28 July 2025.

6. If the respondents wish to file any response, the same should be filed and served by 23 July 2025.

(Jitendra Jain, J)

(M.S. Sonak, J)