

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

WRIT PETITION NO.10026 OF 2025

M/s. Dipak Metal Industries
(Prop. Rahul Raj)

... Petitioner

Versus

Deputy Commissioner of State Tax, Vasai

... Respondent

Mr. Devendra B. Harnesha, for Petitioner.

Ms. S.D. Vyas, Addl. G.P., a/w Mr. M.M. Pabale, AGP for
Respondent - State.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 22 September 2025

Oral Judgment:- Per (M.S. Sonak, J.):-

1. Heard Mr Devendra Harnesha, learned counsel for the Petitioner and Ms Shruti Vyas, learned Additional Government Pleader for the Respondent – State.

2. Rule. The Rule is made returnable immediately at the request of and with the consent of the learned counsel for the parties.

3. The Petitioner challenges the order dated 22 July 2024 made by the Revisional Authorities under Section 108 of the CGST/MGST Act, 2017, revising the cancellation order

dated 22 June 2022 and retrospectively cancelling the Petitioner's GST registration from 12 August 2017, i.e. the date of initial registration.

4. Normally, we do not entertain petitions when the Petitioner has an alternative and efficacious remedy available. However, Mr Harnesha pointed out that the Appeal lies to the Tribunal, which is yet to be constituted or function. Furthermore, he pointed out that the Petitioner alleges a gross violation of natural justice, which is one of the exceptions to the rule of exhausting alternative remedies.

5. Mr Harnesha states that no show-cause notice or notice of the Revisional proceedings were served upon the Petitioner, and therefore, the Revisional order dated 22 July 2024 must be set aside for gross breach of principles of natural justice and fair play.

6. Ms Vyas states that the Petitioner had submitted incorrect addresses and, in fact, practised a fraud on the department. She submits that the Petitioner cannot be allowed to take advantage of his own fraud by way of submitting confusing addresses. She points out that even emails were sent to the Petitioner's registration address; therefore, there is no violation of the principles of natural justice. In support, she referred to the reports annexed along with the Respondent's affidavit at Exh- 'C', which are at pages 264 – 266.

7. The reports are dated 25 July 2024, in which the

officer notes that there was no business activity at the address reflected on the portal, and further, the address was incorrect.

8. Mr Harnesha disputes the allegation of fraud and submits that the portal addresses become irrelevant once the Petitioner's registration was cancelled by order dated 22 June 2022, effective from 31 May 2022, at the Petitioner's request. He pointed out that this cancellation order of 22 June 2022 was addressed to the Petitioner at the Petitioner's present address at Ahmedabad. Therefore, he submitted that the Department had the correct address but chose to attempt service at an outdated address.

9. The rival contentions now fall for determination.

10. In this case, the Petitioner, by his application of 2 June 2022, had applied for cancellation of GST registration. This application was allowed by order dated June 22, 2022, and the Petitioner's registration was cancelled, effective from May 31, 2022.

11. The order dated 22 June 2022 is at **Exh.-E** page 68 of the paper-book. This order indicates that the same was communicated to the Petitioner at the following address: -

“4th Floor, 402-A Wing,
K.P. Height, Ahmedabad City,
Poda, Ahmedabad, Gujarat – 382 415.”

12. After almost three years, the Respondent has sought to revise the cancellation order of 22 June 2022, on the

grounds that the Petitioner was involved in fraudulent activities and that the cancellation was obtained through fraud.

13. At this stage, we are not concerned with the merits or demerits of the allegations. Our concern is to find out whether proper service was effected upon the Petitioner regarding such revisional proceedings which ultimately culminated in the passing of the revisional order dated 22 July 2024, which the Petitioner now challenges in this Petition.

14. The Respondent's affidavit refers to a show-cause notice dated 1 July 2024 concerning the revisional proceedings. The affidavit also encloses three reports dated July 25, 2024, regarding the service of this show-cause notice. The show cause notice and the reports referred to the address before the cancellation order dated June 22, 2022, was made. The Petitioner, in such circumstances, is justified in contending that service was attempted on some outdated address when, in fact, the Respondent had the Petitioner's fresh address at Ahmedabad available with them. It is on this Ahmedabad address that the cancellation order of 22 June 2022, about which the Petitioner has no grievance, was served.

15. Therefore, in the above peculiar circumstances, we are satisfied that there was no valid service of the show-cause notice dated 1 July 2024 and consequently, of the revisional

proceedings to the Petitioner. The impugned revisional order, dated 22 July 2024, was thus made without an effective notice to the Petitioner. On this short ground, the impugned order dated 22 July 2024 is liable to be set aside and is hereby set aside.

16. Since we have set aside the impugned order dated 22 July 2024 only on the ground of failure of natural justice, we permit the Respondent to proceed with their show-cause notice of 1 July 2024, hear the Petitioner and pass appropriate orders thereon in accordance with law. The show-cause notice dated 1 July 2024 is not annexed to the Respondent's replies.

17. Ms Vyas states that this show-cause notice of 1 July 2024 will now be served on the Petitioner, and if this Court permits, it will be served on the Petitioner now appearing for them, so that there is no controversy regarding service. Advocate Harnesha, on instructions, has agreed to receive the notice on behalf of the Petitioner. Accordingly, such a show-cause notice may be served on the Petitioner through his Advocate, Mr. Harnesha, within two weeks from the date of uploading of this order.

18. Mr. Harnesha states that the Petitioner will file his reply to the show-cause notice within four weeks of its receipt without seeking any further extension of time. The revisional authority must consider such a reply, if filed, hear the Petitioner, pass and communicate a reasoned order to the

Petitioner as expeditiously as possible.

19. All contentions of all parties on merits or demerits are explicitly left open for the decision of the revisional authority. We have not examined allegations of fraud, etc.

20. Now that we have quashed the revisional order dated 22 July 2024, it is unnecessary to add that the earlier order dated 22 June 2024 is revived, and such revival must be reflected on the Department's portal at the earliest.

21. The Rule is made absolute in the above terms without any costs.

22. All concerned must act upon an authenticated copy of this order.

(Advait M. Sethna, J)

(M.S. Sonak, J.)