IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 12075 OF 2025

Octantis Services Pvt Ltd .. Petitioner

Versus

Union of India & Anr .. Respondents

***Mr. Darius Shroff, Senior Advocate**, with Kriti Kalyani, Yash Karunakaran, Richa Bharti i/b Shardul Amarchand Mangaldas & Co, Advocates for the Petitioner.*

***Mr. Ram Ochani**, with Sangeeta Yadav, Ashutosh Mishra, Advocates for the Respondents/UOI.*

ANJALI TUSHAR ASWALE Digitally signed by ANJALI TUSHAR ASWALE Date: 2025.10.17 13:32:06 +0530

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: OCTOBER 15, 2025

P. C.

1. Rule. Respondents waive service. With the consent of the parties, Rule made returnable forthwith and heard finally.

2. The above Petition is filed seeking to quash the impugned orders dated 13th June 2025 and 28th August 2025 as well as the Show Cause Notices at Exhibits-"D", "F" and "G" to the above Writ Petition.

3. The main grievance raised in the above Writ Petition is that the impugned orders have been passed in clear breach of principles of natural justice. The first Show Cause Notice dated 10th June 2025 was never served upon the Petitioner but was only uploaded on the portal of the GST website. The other two Show Cause Notices are dated 25th August 2025 which were served upon the Petitioner vide email as well as uploaded on the portal. As far as the first Show Cause Notice is concerned, the Petitioner was asked to file a reply by 25th June 2025. Since this Show Cause Notice was never served upon the Petitioner, they could not file any reply to the aforesaid Show Cause Notice. As far as the Show Cause Notices dated 25th August 2025 are concerned, only 3 days time was given to the Petitioner to file a reply and the hearing on the said Show Cause Notices was also kept on the same date. In other words, reply to the Show Cause Notices dated 25th August 2025 was to be filed by 28th August 2025 and the hearing was also kept on the very same date. The impugned orders on both the Show Causes Notices dated 25th August 2025 were also passed on the same date, namely, 28th August 2025. Once these are the facts, it was contended on behalf of the Petitioner that the impugned orders passed are in gross violation of the principles of natural justice, as they were not given an adequate opportunity to respond to the said three Show Cause Notices, one dated 10th June 2025 and the other two dated 25th August 2025 respectively.

4. This factual scenario, and which is set out by us above, fairly was not disputed by the learned counsel for the Revenue. Once this is the case, we are of the opinion that the impugned orders have clearly been passed without giving an adequate opportunity to the Petitioner to present their case. In these circumstances, the impugned orders dated 13th June 2025 (page 87 of the paper book); the order dated 28th August 2025 (page 92 of the paper book); and 28th August 2025 (page 98 of the paper book) are hereby quashed and set aside.

5. The matter is remanded back to Respondent No.2 to adjudicate the abovementioned Show Causes Notices afresh and after giving an adequate opportunity to the Petitioner to present their case. The Petitioner shall file its reply to the aforesaid Show Cause Notices within a period of two weeks from today. Once the reply is filed, the 2nd Respondent shall give the Petitioner a personal hearing and thereafter pass a reasoned order on the aforesaid Show Cause Notices.

6. Rule is accordingly made absolute and the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs.

Aswale

7. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.] **[B. P. COLABAWALLA, J.]**

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