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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 1021 OF 2025

Tata AIG General Insurance Company Ltd. .. Petitioner

Versus

The Union of India & Ors. .. Respondents

**Adv. Jas Sanghavi with Adv. Mohit Raval i/b PDS Legal for the
Petitioner.**

Adv. Bhakti Date a/w Adv. Mamta Omle, for the Respondents.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: APRIL 7, 2025

P. C.

- 1.** Not on board. Mentioned. Taken on board.
- 2.** **Rule.** Rule is made returnable forthwith. At the request of and with the consent of the learned Counsel for the parties, heard finally.
- 3.** The Petition challenges the Order-in-Appeal No. SK/90/ Appeals-II/MC/2024-25 dated 21.06.2024 by which the Petitioner's Appeal before Respondent No. 2 was dismissed on the ground that the Petitioner did not produce documents to establish that the person signing the appeal is the authorised signatory. Respondent No. 2 held that since no proof, such as a

board resolution, was produced, the appeal application was not a valid document in terms of the CGS (Appeals) Rules, 2017. Respondent No. 2 has also held that all the contra evidence / documents produced by the Petitioner in their submissions are photocopies and have not been self-certified, and hence, such evidence cannot be treated as valid or legal documents for substantiating their claim.

4. The Petitioner also challenges the Rectification Order No.RLRR/COMMR/335/GST/APPEALS-II/MC/2024-25 dated 08.11.2024, by which the Petitioner's Application for Rectification of Order dismissing the Appeal, was rejected holding that rectification of mistakes as per Section 161 of CGST Act, 2017 is limited to correcting the errors which are apparent on record and the nature of the order cannot be changed by it as it would lead to review of the order-in-appeal passed by its predecessor.

5. In almost identical circumstances, this Court has allowed several Petitions wherein appeals were rejected by the same officer because they were not instituted or signed by the authorized signatories.

6. In this regard, we have perused the following Orders of this Court:

- a. Universal Sompo General Insurance Company Limited v. Union of India - Order dated 01.04.2025 in Writ Petition (L)No. 10240 of 2025;
- b. Tata Consumer Products Ltd. v. Union of India, 2024 (9) TMI 398 -Bombay High Court (pg.95-97 of the Writ Petition);
- c. Delphi World Money Ltd. v. Union of India, 2025 (92) G.S.T.L.226 (Bom.) (pg.98-101 of the Writ Petition);
- d. Siemens Ltd. v. Union of India & Ors., 2024 (9) TMI 540- Bombay High Court (pg. 102-107 of the Writ Petition);
- e. Order dated 21.08.2024 in Writ Petition (L) No. 26025 of 2024[Heena Metal Pvt. Ltd. v. Union of India]

7. The facts in the present case are also not significantly different. Proper material has been produced to show that the signatory to the Appeal memo was indeed authorised to sign the same.

8. We find that Respondent No. 2, during the personal hearing, directed the Petitioner to submit the proper authorization of the authorized signatory, which, in fact, was submitted to 2nd Respondent's office, in person by the authorised representative of the Petitioner and recorded the said fact vide email dated 04.05.2024. In the said email, a scanned copy of the POA was again submitted. Without considering the said submission of the POA, Respondent no. 2 rejected the appeal for want of proper authorisation. Even

otherwise, if Respondent No. 2 had any further objections on entertaining any evidence or submissions, he should have put the Petitioner to notice. Denial of such opportunity violates the principles of natural justice and fair play.

9. Further, Respondent No. 2 rejected the appeal holding that the evidence / documents submitted by the Petitioner in support of their claims are not self-certified. Such a defect is a curable defect. Respondent No. 2 ought to have given an opportunity to submit self-certified copies of the documents before rejecting the appeal. According to the Petitioner, there is no requirement of submission of self-certified copies of the documents in an appeal filed online. The Petitioner, however, undertakes to submit the self-certified copies of all the documents within 2 weeks.

10. Accordingly, we set aside the Impugned Order-in-Appeal dated 21.06.2024 and the Rectification Order dated 08.11.2024 and restore the Petitioner's Appeal to the file of Respondent No. 2 for fresh consideration on its own merits and as per law.

11. The Petitioner to submit self-certified copies of the documents including a copy of adjudication order within 2 weeks from the date of uploading of this order.

12. All contentions of the parties are kept open. Respondent No. 2 shall grant an opportunity of hearing to all the parties and pass a reasoned order.

13. Respondent No. 2 is requested to dispose of the Appeal as expeditiously as possible and in any event, on or before 30th June, 2025. The order should be communicated to the parties no sooner than it is made.

14. Rule is made absolute in the above terms. However, there shall be no order as to costs.

15. 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.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]