

4. The Appellate Authority passed this order without even hearing the Petitioner. There is now evidence of compliance with both the lacunae pointed out by the Appellate Authority.

5. Almost identical orders made by this very Appellate Authority have been quashed and set aside by this Court. We refer to the decision of Coordinate Bench in **Delphi World Money Ltd Vs Union of India & Ors**¹ in which the Coordinate Bench noted how similar orders were made in almost 100 cases. All such orders were set aside by the Coordinate Bench.

6. In the cases of **D N Polymers Vs Union of India & Ors**² and **Y M Motors Pvt Ltd Vs Union of India**³, this Court, also set aside almost identical orders. Therefore, by adopting the reasoning in the above decisions, we set aside the impugned order and restore the Appeal to the file of the Appellate Authority and direct the Appellate Authority to decide the Appeal on merits and in accordance with law. All contentions of all parties on merits of the Appeal are however left open for the decision of the 1st Appellate Authority.

7. The Rule is made absolute in the above terms.

8. All concerned to act on an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)

¹ 2024 (11) TMI 781

² 2024 (12) TMI 1286 BOM

³ 2024 (12) TMI 56