

Amol

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
WRIT PETITION NO. 1761 OF 2025**

M/s Maxis Bullion ...Petitioner

*Versus*

Commissioner, State Tax & Ors ...Respondents

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**Mr Prateek Gattani**, *with Ms Devakinandan R Singh & Ms Trisha Rath, i/b, Mr Nikhil Rungta, for the Petitioner.*

**Mr Amar Mishra, AGP**, *for the Respondent No. 1.*

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

**DATED:    15 July 2025**

**ORAL ORDER** *(per M. S. Sonak, J)*

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**1.** Heard Mr Prateek Gattani for the Petitioner and Mr Mishra for the Respondent No. 1.

**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 inter alia challenges the order dated 30 December 2024 made by the 2<sup>nd</sup> Respondent on the ground that the same was made in gross violation of the principles of natural justice and fair play. The record shows that the show cause notice dated 13 May 2024 was issued to the Petitioner, in which there was no reference to any documents or material based upon which the allegations in the show cause notice were sought to be established.

4. Nevertheless, the Petitioner filed reply to the show cause notice. The impugned order dated 30 December 2024 however, refers to investigation reports and statements made by suppliers. In fact, if the impugned order is perused, it is apparent that the same is based upon the investigation reports and the statements of the suppliers.

5. There is nothing on record to show that all this adverse material, in the form of investigation reports and statements of suppliers were ever furnished to the Petitioner. Mr Mishra handed in the files of the department, which includes the Roznama in the proceedings which culminated in making the impugned order. The files also do not show that the Petitioner was notified of this adverse material or any copies of the same were furnished to the Petitioner.

6. If the adjudicating authority wishes to rely upon any material adverse to the interest of the Petitioner, then, the minimum that the principles of natural justice and fair play require is that such Petitioner is notified of such material and copies thereof are furnished. Relying on such material without giving the Petitioner any additional opportunity to deal with the same amounts to the violation of the principles of natural justice and fair play.

7. We note that in the previous round of litigation between the same parties, an order was made without giving the Petitioner a personal hearing and on that ground, the same had to be set aside.

8. Mr Mishra tried to submit that the facts in this case are quite gross and the material on record justified the making of

the impugned order. At this stage, in the exercise of our powers of judicial review, we are more concerned with the decision making process and not the decision itself. In such matters, the ends cannot justify the means.

9. Therefore, on the grounds of violation of natural justice, we set aside the impugned order without relegating the Petitioner to alternate remedy of an Appeal. The contention regarding the challenge to the impugned notification is kept open.

10. Since we are setting aside the impugned order only on the ground of breach of natural justice i.e. non-supply of the adverse material referred to in the impugned order, we clarify that nothing in this order will preclude the Respondents from supplying all this material to the Petitioner, granting the Petitioner some reasonable time to file response and upon personally hearing the Petitioner, to dispose of the show cause notice by passing an appropriate order.

11. This time, the decision maker must ensure that principles of natural justice are complied with so that the Petitioner is not given an opportunity to repeatedly complain of its breach.

12. The Rule is made absolute in the above terms without any costs order. All concerned must act on an authenticated copy of this order

**(Jitendra Jain, J)**

**(M.S. Sonak, J)**