



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**NAGPUR BENCH, NAGPUR.**

**WRIT PETITION NO. 2336/2025.**

Abhishekh Vasantrya Bakal

**-VERSUS-**

Joint Commissioner, Appeals and others.

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Office notes, Office Memoranda of  
Coram, appearances, Court's orders  
or directions and Registrar's orders.

Court's or Judge's Orders

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Shri A.S. Totange, Advocate for the Petitioner.  
Ms P.D. Rane, Advocate for Respondents.

**CORAM : ANIL L PANSARE AND**  
**M.M. NERLIKAR, JJ.**

**DATE : AUGUST 08, 2025.**

Heard.

2. On 01.08.2025 following order was passed :

“ On 25th July, 2025, following order  
was passed:

“Heard.

*The argument is that the appeal  
filed by the petitioner under Rule 108(1) of  
the Central Goods and Service Tax Rules,  
2017 has been rejected by assigning reason  
“delay in submission of appeal”, which  
according to the petitioner's counsel is an  
order sans reasons.*

*The attention of the respondents  
is invited to the judgment of the Supreme  
Court in the case of Assistant  
Commissioner, Commercial Tax*

*Department, Works Contract and Leasing, Kota V/s Shukla and Brothers, [(2010) 4 SCC 785] wherein while highlighting importance of reasoned order/ judgment, the Supreme Court held as under :*

*“27. By practice adopted in all courts and by virtue of judge-made law, the concept of reasoned judgment has become an indispensable part of basic rule of law and, in fact, is a mandatory requirement of the procedural law. Clarity of thoughts leads to clarity of vision and proper reasoning is the foundation of a just and fair decision. In Alexander Machinery (Dudley) Ltd. there are apt observations in this regard to say “failure to give reasons amounts to denial of justice”. Reasons are the real live links to the administration of justice. With respect we will contribute to this view. There is a rationale, logic and purpose behind a reasoned judgment. A reasoned judgment is primarily written to clarify own thoughts; communicate the reasons for the decision to the concerned and to provide and ensure that such reasons can be appropriately considered by the appellate/higher court. Absence of reasons thus would lead to frustrate the very object stated hereinabove.”*

*Thus, the Supreme Court, in so many words, has explained the importance of reasoned order/judgment. The Supreme Court proceeds to observe that failure to give reasons amounts to denial of justice and assigning reasons is a basic rule and is a mandatory requirement of procedural law.*

*Issue notice, returnable on 1-8-*

2025.

*Learned counsel Ms. P. D. Rane waives service of notice for the respondents.”*

2. *As could be seen in the order itself, the Court had made it clear that there is absolutely no reason assigned by respondent No.3.*

3. *The learned counsel for the respondents, however, submits that copy of the petition has been forwarded to the department yesterday and therefore the department would like to go through the same and file reply.*

4. *At this stage, the learned counsel for the petitioner submits that copy of the petition was supplied to the department on Monday i.e. on 28th July, 2025, through WhatsApp and email. He submits that he will file an affidavit to that effect.*

5. *Thus, it appears that the respondents have given false/incorrect information to the counsel and therefore the aforesaid submission has been made.*

6. *The Officer, giving such instructions, shall file an affidavit as regards date on which copy of the petition was served upon the department.*

7. *List on 8th August, 2025 for further orders.”*

3. As can be seen that the learned Counsel for respondents made a statement that copy of petition was forwarded to the department on 31.07.2025, and therefore the department could not file reply. The learned Counsel for the petitioner submitted that the

copy of petition was supplied to the department on Monday 28.07.2025 through whatsapp and e-mail. He further made a statement that he will file an affidavit to that effect.

4. On the strength of such statement, the respondents were called upon to show as to how such incorrect statement/information was given to the Advocate. Both parties have filed affidavit in support of their contentions, the same are taken on record.

5. We have gone through the affidavits. We find that on 28.07.2025 what was sent through e-mail by the petitioner to respondents, was an intimation that the present petition is listed on 01.08.2025. Copy of the petition was however, not attached. The learned Counsel for the petitioner appears to have served copy of petition through whatsapp on 29.07.2025.

6. Thus, it is obvious that copy of the petition was not served to the department through e-mail, which is otherwise a valid mode of service, whereas the service through whatsapp is not. In that sense, it is the petitioner, and not the respondent who made an incorrect statement. Petitioner shall, therefore, pay costs

of Rs.5000/- to the respondents, within a period of one week from today.

7. As regards merits of the matter, the argument is that the appeal filed by the petitioner under Rule 108[1] of the Central Goods and Service Tax Rules, 2017 has been rejected without assigning any reason.

8. We find this argument to be correct, because the reason for rejection of appeal reads as “*Delay in submission of Appeal*”.

9. We have in our first order dated 25.07.2025 referred to judgment of Hon’ble Supreme Court in case of **Assistant Commissioner, Commercial Tax Department .vrs. Shukla and Brothers [(2010) 4 SCC 785]**, wherein the Supreme Court highlighted the importance of reasoned order and has in so many words explained the same. The Supreme Court proceeds to observe that failure to give reasons amounts to denial of justice. Assigning reason is basic rule of law and is a mandatory requirement of the procedural law.

10. Since the order impugned is sans reason, we allow the petition and quash and set aside the order dated 02.02.2024 passed by the respondent no.3. The

proceedings are relegated back to the respondent no.3, who shall consider the same afresh in accordance with law and what is stated in the body of this order.

11. Writ Petition is disposed of in above terms.

12. Pending civil applications, if any, also stand disposed of.

**JUDGE**

**JUDGE**