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

WRIT PETITION NO. 699 OF 2024

M/s New Age False Ceiling Private Limited, Maharashtra, through its Director & Anr.
Vs.
Union of India, Represented by Secretary, Dept. of Revenue, Ministry of Finance, New Delhi & ors.

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's Orders.	Court's or Judge's orders.

Shri Bharat Raichandani, Advocate (through VC) with Shri S. S. Malode, Advocate for petitioners.
Ms Ketki Jaltare – Vaidya, Counsel for respondent nos. 1 and 3 to 5.
Shri I. J. Damle, Asst. Government Pleader for respdt. No.2/State.

CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.
DATED : 12th December, 2025

On 28/11/2025, following order was passed :

" The argument is that without giving opportunity of hearing, the order impugned is passed.

2] The Counsel for respondent nos. 1 and 3 to 5 submits that opportunity of hearing was given.

3] It, however, appears that the communication sent to the petitioner has been returned undelivered with a remark 'unclaimed'. That being so, it cannot be said that opportunity of hearing was given to the petitioner.

4] The Counsel for the petitioners has invited our attention to Section 169 of The Central Goods and Services Tax Act, 2017. One of the best modes of service is by making notice available on common portal, which, admittedly, has been not done by the respondents.
5] List on 5/12/2025 ."

2. The counsel for respondent Nos.1 and 3 to 5 has invited our attention to the judgments : *(a) K. Bhaskaran vs. Sankaran Vaidhyan Balan and anr.* ***(1999) 7 SCC 510,*** *(b) Ajeet Seeds Limited vs. K. Gopala Krishnaiah* ***(2014) 12 SCC 685,*** *(c)* Judgment dated 22/11/2016 in Commercial Suit No.110/2016

(Old Suit Nos.206 of 2015) *(Crown Worldwide Holdings Ltd. & Anr vs. Crown Relocations Movers and Packers)* passed at Principal Seat and (d) Judgment dated 26/04/2024 in Criminal Writ Petition No.879/2023 *(Suresh Kaluram Thorat vs. The State of Maharashtra and ors.)* passed at Aurangabad Bench, to contend that notice issued which is returned back with remark "unclaimed", the same shall be treated as good service.

3. Accordingly, she submits opportunity of hearing was given to the petitioners which they did not avail. The petition therefore, accordingly to her, is liable to be dismissed. She further submits that petitioners have remedy to file appeal under Section 107 of Central Goods and Service Tax Act, 2017.

4. The counsel for the petitioners shall take instructions and make submissions.

List on 19/12/2025.

(Raj D. Wakode, J.) **(Anil L. Pansare, J.)**

Asmita