



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

WRIT PETITION NO.699 OF 2024

[M/s New Age False Ceiling Private Limited and Another .vs. Union of India and Others]

Office Notes, Office Memoranda
of Coram, Appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's orders

Mr S. S. Malode, Adv. h/f Mr. B. Raichandani, Advocate for Petitioners.
Mrs K. J. Vaidya, Advocate for Respondent Nos.1, 3 to 5.
Mr I. J. Damle, AGP for Respondent/State.

CORAM: **ANIL L. PANSARE AND RAJ D. WAKODE, JJ.**

DATE : **24-12-2025.**

On 12th December, 2025, following order was passed :

"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

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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."

2. As could be seen, counsel for petitioner sought time to take instructions. Accordingly, the petition was listed on 19th December, 2025. The counsel for petitioners sought further time. Hence, petition is listed today.

3. Mr. S. S. Malode, learned counsel submits that Mr. Bharat Raichandani, the arguing counsel for the petitioners would like to make certain submissions and accordingly seeks time. Thus, the petitioners are seeking adjournment on one pretext or another; nonetheless, in the interest of justice, time is granted, subject to costs of Rs.5,000/- to be deposited with the Registry of this Court within two weeks from today. The said amount shall be remitted to the Class-IV employees.

4. List after vacation.

(JUDGE)

(JUDGE)

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