



2699-2024

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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, Maharashtra, through its Director & Anr. Vs. Union of India & Ors.)

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

Court's or Judge's orders.

Mr. Bharat Raichandani, Counsel for the petitioners (through VC).

Mr. K.R. Lule, A.G.P. for respondent no.2/State.

Ms Ketki Jaltare – Vaidya, Counsel for respondent nos. 1 and 3 to 5.

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CORAM : ANIL L. PANSARE AND
RAJ D. WAKODE, JJ.
NOVEMBER 28, 2025

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] The Counsel for the respondents seeks time to take instructions. Granted.

6] List on 5/12/2025.

(JUDGE)

(JUDGE)

Sumit