IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 14530 of 2026

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M/S MODERN SALES AGENCY
Versus
STATE OF GUJARAT & ORS.

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Appearance:
HIREN J TRIVEDI(8808) for the Petitioner(s) No. 1
MR.RAJ TANNA, AGP for the Respondent(s) No. 1,2,3

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CORAM: **HONOURABLE MS. JUSTICE SANGEETA K. VISHEN**
and
HONOURABLE MR.JUSTICE UTKARSH THAKORBHAI DESAI

Date : 29/10/2026
ORAL ORDER
(PER : HONOURABLE MS. JUSTICE SANGEETA K. VISHEN)

1. By this petition, the petitioner, has prayed for quashing and setting aside the impugned Order - in Appeal bearing OW No.345/46 dated 26.05.2026 passed by the office of the Deputy Commissioner of State Tax under Section 107 of the Central Goods and Service Tax Act, 2017 (hereinafter referred to as “the Central Act 2017”), read with Gujarat Goods and Service Tax Act, 2017 (hereinafter referred to as “the State Act”, and under Section 20 of the Integrated Goods and Service Tax Act, 2017.

2. Mr.Hiren Trivedi learned advocate appearing for the petitioner, at the outset, has invited the attention of this Court to the notices issued for the purpose of hearing of the appeal. It is submitted that three notices of the even date, were issued fixing the date of personal hearing on 18.04.2026, 21.04.2026 and 24.04.2026 respectively. It is further submitted that the appeal was preferred under Section 107 of the Act in Form GST APL-01 dated 20.03.2026. As a result, provisional acknowledgment by the ARN AD240326050860A was generated. The petitioner, has expressed the desire for the personal hearing, which is clear from the Item

no.10 in Form GST APL-01. As against the question whether the appellant wishes to be heard in person, the answer given is 'YES'. Also the petitioner has deposited the 10% of the disputed tax amount aggregating to Rs.10,41,316/-. Various contentions were raised by the petitioner.

3. It is submitted that neither the petitioner nor its advocate, was in fact heard on any of the said three dates. Clearly, no personal hearing or any representation, was made by the petitioner or on its behalf. Despite the fact that neither the petitioner nor the representative was heard; in the preamble of the impugned order, it is recorded that the hearing was held on 18.04.2026, 21.04.2026 and 24.04.2026 and the learned advocate for the appellant, was heard. Hence, the petitioner, submitted an application under the Right to Information Act, 2005, seeking various information dated 02.07.2026. It is next submitted that considering the provisions of Section 107, the powers are conferred upon the Appellate Authority if sufficient cause is shown, at any stage of hearing of an appeal to grant time to the parties or any of them and adjourn the hearing of the appeal for the reasons to be recorded in writing. It is further submitted that the proviso to sub-section (9) of section 107 of the Central Act 2017, restricts the number of adjournments beyond three times. Therefore, issuance of three notices of the same date, offering three dates to the petitioner, by no stretch of imagination, can be said to be observing the principles of natural justice. Thus, the impugned order dated 26.05.2026 passed by the office of the Deputy Commissioner of State Tax, is in violation of principles of natural justice and deserves to be quashed and set aside. Reliance is placed on the judgement in the case of Regent Overseas Pvt. Ltd. v. Union of India reported in 2017 (6) G.S.T.L. 15 (Guj.).

4. Heard Mr. Hiren J. Trivedi, learned advocate for the petitioner and Mr. Raj Tanna, learned Assistant Government Pleader for the respondent.

5. At the outset, it is required to be noted that the very petitioner has filed writ petition being Special Civil Application No.14717 of 2026. Facts are almost similar. In the said writ petition, the learned Assistant Government Pleader was directed to explain the functioning of the portal and a report was filed. Accepting the report this Court has passed an order dated 26.10.2026. The learned advocates have jointly submitted to dispose of the matter on similar lines to the order dated 29.10.2026. Paragraphs 7 to 9 of the order dated 29.10.2026 passed in Special Civil Application no.1450 of 2026 since relevant for the purpose of disposal of this petition, are reproduced hereinbelow:-

> "7. The petitioner as aforesaid is aggrieved by the impugned order dated 26.05.2026 that was passed by the Deputy Commissioner of State Tax. Discernibly, three notices all dated 16.04.2026, were issued giving three different dates of hearing viz. 18.04.2026, 21.04.2026 and 24.04.2026. It further appears from the record that the petitioner did not remain present and on one of the dates, request was made through whats-app expressing the desire to produce further evidence. It is thereafter on 26.05.2026 that the impugned order came to be passed. It is this order, against which, the petitioner, has filed the captioned writ petition and this Court after hearing the parties on 16.10.2026, has passed the order. Paragraph nos.4 to 6 are reproduced herein below for ready reference.
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> > *"4. In view of the aforesaid facts, we direct the Chief Commissioner of State Tax, being the highest authority to file a report on the functioning of the portal and the process of allowing the competent officer to generate notices on the same date by intimating three different dates of personal hearings to the petitioner. Such report shall be filed by the next date of hearing, failing which, the Court would be constrained to pass strictures against the authorities, who has manipulated*

the system by generating three notices in an interval of almost two minutes intimating the petitioner three different personal hearing dates and with different times.

5. Registry is directed to intimate the present order to all the three respondents. Meanwhile, we direct the appellate authority to pass a fresh appellate order which shall be placed on the next date of hearing.

6. We clarify that in case the explanation is found unsatisfactory, an exemplary costs shall be imposed on the erring officer.

List the matter on 26.10.2026, on top of the Board."

8. Apropos the order passed by this Court, the respondent has tendered the report, which, is directed to be taken on record. Mr.Tanna learned Assistant Government Pleader, through Mr.Chetan Joshi, Deputy Commissioner (Appeal-1), Division-2, Ahmedabad, who is personally present before this Court, has expressed regret and remorse by stating that the notices issued on 16.04.2026 is a systematic scheduling of hearing through the portal and is an administrative necessity, however, the concerned officer, has acted *bona-fide* and there was never any intention on his part either to manipulate or *mala-fidely* conduct the proceedings of the appeal. Apology is tendered of the Deputy Commissioner (Appeal-1), Division-2, Ahmedabad, who is personally present before this Court.

9. It is no doubt true that three notices all dated 16.04.2026 were issued containing three different dates of hearing viz. 18.04.2026, 21.04.2026 and 24.04.2026. From the information received under the Right to Information Act, the respondent has provided the proceedings sheet which does not reflect that the hearing had taken place on either of the three dates which is not in the right earnest. Thus, it can be very well said that the order passed by the Deputy Commissioner (Appeal-1), Division-2, Ahmedabad, is in violation of principles of natural justice and only on this count, the order deserves to be quashed and set aside and is hereby quashed and set aside. Besides, the petitioner, has been offered an opportunity of hearing on 21.10.2026 and another hearing, is scheduled on 27.10.2026. It has been informed to this Court that after hearing the petitioner or the representative of the petitioner, a fresh order shall be passed."

5. The petitioner as aforesaid is aggrieved by the impugned order dated 26.05.2026 that was passed by the Deputy Commissioner of State Tax. Discernibly, three notices all dated

16.04.2026, were issued giving three different dates of hearing viz. 18.04.2026, 21.04.2026 and 24.04.2026. It further appears from the record that the petitioner was not heard. Thereafter, on 26.05.2026 that the impugned order came to be passed. It is this order, against which, the petitioner, has filed the captioned writ petition

6. It is no doubt true that three notices all dated 16.04.2026 were issued containing three different dates of hearing viz. 18.04.2026, 21.04.2026 and 24.04.2026. It is not clear that the hearing had taken place on either of the three dates which is not in the right earnest. Thus, it can be very well said that the order passed by the Deputy Commissioner (Appeal-1), Division-2, Ahmedabad, is in violation of principles of natural justice and only on this count, the impugned order dated 26.05 2026 deserves to be quashed and set aside and is hereby quashed and set aside. It is informed to this Court that the petitioner would be offered an opportunity of hearing and after hearing the petitioner or the representative of the petitioner, a fresh order shall be passed.

7. In view thereof, the petition, stands partly allowed. No order as to costs.

(SANGEETA K. VISHEN,J)

(UTKARSH THAKORBHAI DESAI, J)

ANIRUDH OJHA

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: ANIRUDH OJHA(HC02370), ENGLISH STENO GRADE-II\, at High Court of Gujarat on 03/11/2026 12:04:40