IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.4882 OF 2025

M/s Avinash Cargo Pvt. Ltd.
Shop No.02, Plot No.279,
Sector-28, Vashi
Navi Mumbai-400 705
Through its Director
Ravindra Anant Jankar
Age 47 Years, Occ. Business … Petitioner

Versus

The Commissioner
CGST and Central Excise
Commissionerate, Belapur, Navi
Mumbai. … Respondent

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Mr. Nikhil N. Wadikar a/w Mr. Pratik Deore i/b Nandu Pawar for the Petitioner.
Ms. P. Cardozo a/w Adv. Suman Kumar Das for the Respondent.

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CORAM: M.S. KARNIK &
SANDESH D. PATIL, JJ.

DATED : 8th OCTOBER 2026

P.C.

1. It is the submission of the learned Counsel for the Petitioner that the Order in original is passed by the Navi Mumbai Commissionerate, though the Petitioner has central Registration Number with Kolhapur Commissionerate. It is the case of the

Petitioner that the impugned Order is therefore completely without jurisdiction for demand of the tax along with the penalty of Rs.20,91,98,168/- under Sections 73(1) of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017.

2. Heard Mr. Nikhil Wadikar, the learned Counsel for the Petitioner and Ms. P. Cardozo, the learned Counsel for the Respondent.

3. The rectification application was therefore filed by the Petitioner, pointing out that the Navi Mumbai Commissionerate had no jurisdiction to issue the show cause notice.

4. The learned Counsel for the Petitioner has submitted that this contention should have been considered by the Authority. It is submitted that in response to the show cause notice, two written submissions dated 18th November 2022 and 23rd November, 2022 were made before the Authority, wherein several contentions including that of jurisdiction was taken. The application for the rectification came to be rejected by the Order dated 21st December, 2023.

5. Ms. P. Cardozo, the learned Counsel for the Respondent invited our attention to the Order in original. The Order in original clearly records that the assessee/noticee has not submitted reply to the show cause notice. Further, in para-5, it is recorded that the noticee was provided with opportunity of personal hearing on 13th June, 2022, 04th July, 2022 and on 19th July, 2022. However, the noticee did not avail opportunity of personal hearing. The learned Counsel for the Respondent vehemently supported the impugned Order. It is submitted that though an opportunity was given to the Petitioner, they failed to avail the said opportunity and therefore, the Authority while rejecting the rectification application, was justified in rejecting the Application.

6. We have heard learned Counsel for the parties. It is true that the Petitioner did not appear before the Adjudicating Authority. However, it is specific stand of the Petitioner that the Company had obtained distinct registration numbers initially, but through an online Application dated 27th March, 2015, the company had surrendered the service tax registration no.AAFCA7488LSD002 in respect of which the impugned show cause cum demand notice was

issued and the subsequent Order-in-Original confirmed.

7. Since there is a pure jurisdictional issue, we are inclined to entertain the Petition. The contention that the Company had surrendered the registration and that the Company had obtained a Central Registration number at Kolhapur needs to be gone into as the Navi Mumbai Commissionerate may not have jurisdiction to issue the show cause notice. Since the issue goes to the root of the jurisdiction and the written submissions were made by the Petitioner which should be dealt with, we are inclined to quash and set aside the impugned Order.

8. The matter is remitted to the Adjudicating Authority to decide the show cause on its own merits and in accordance with law. The Petitioner shall appear before the Adjudicating Authority on 26th October 2026 at 11.00 a.m. along with the copies of reply and supporting documents. The Adjudicating Authority to hear the Petitioner and adjudicate the show cause on its own merits and in accordance with law after considering the reply and supporting documents submitted by the Petitioner. We have not made any observations on merits of the rival contentions and same are kept

open to be decided by the Adjudicating Authority.

9. We propose to impose costs on the Petitioner, while restoring the proceedings. Learned Counsel for the Petitioner on instructions submitted that the Petitioner would pay a sum of Rs.1,00,000/- (Rs. One Lac Only) towards the costs within a period of three weeks from today, of which cost of Rs.50,000/- (Rs. Fifty Thousand Only) be paid to **Army Central Welfare Fund** and cost of Rs.50,000/- (Rs.Fifty Thousand Only) be paid to **All India Disabled Rehabilitation Education Institute, Nashik Road.** The details are below :-

(i) Cost of Rs.50,000/- be paid in the account of **Army Central Welfare Fund**

Bank-Union Bank of India Branch-Sarafa Market, Chandni Chowk, Delhi-110006 IFSC : UBIN0530778Account No.520101236373338.

(ii) Cost of Rs.50,000/- be paid in the account of **All India Disabled Rehabilitation Education Institute, Nashik Road**

Bank of Maharashtra, Bytco College Branch, Nashik Road, SB A/c No.: 20056118475, IFSC Code:MAHB0001169.

10. Costs be paid before 26th October, 2026.

11. The Petition stands disposed of.

(SANDESH D. PATIL, J.) **(M.S. KARNIK, J.)**

RAJESH VASANT CHITTEWAN
Digitally signed by RAJESH VASANT CHITTEWAN
Date: 2026.10.15 19:33:23 +0530