IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11458 OF 2025

Deepak Chechani ...Petitioner
Versus
State of Maharashtra & ors. ...Respondents

Mr. Brijesh Pathak a/w. Ms. Anjali Joshi, for Petitioner.

Ms. Shruti D. Vyas, Addl. G.P. a/w. Mr.Aditya R. Deolekar, AGP for Respondent – State.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.

DATE: 15 APRIL 2026

P.C.

1. This petition under Article 226 of the Constitution of India is filed praying for the following substantive reliefs:-

a. that this Hon'ble Court may be pleased to issue a writ, order or direction in the nature of mandamus or any other appropriate writ thereby declaring that the impugned orders dated 28.01.2022, 01.09.2023, 12.03.2024, and 12.08.2024, Exhibit D, Exhibit-F, Exhibit-H, Exhibit-J respectively, having been passed in complete violation of principles of natural justice and fair play, deserves to be quashed and/or set aside;

b. Pending the hearing and final disposal of the Petition, the Respondents by an interim order of this Hon'ble Court be directed to not proceed with recovery proceedings in terms of impugned Orders dated 28.01.2022, 01.09.2023, 12.03.2024, and 12.08.2024, Exhibit 1), Exhibit-F, Exhibit-H, Exhibit-J respectively to the Petition;

c. For interim and ad-interim relief in terms of prayer clause (c) above.

2. The primary grievance of the Petitioner in the present petition is in respect of four ex-parte orders dated 28th January 2022, 1st September 2023,

12th March 2024, and 12th August 2024 (hereinafter collectively referred to as the impugned orders) passed by Respondent No. 2 without granting a personal hearing to the Petitioner, and as a consequence thereof, the recovery proceedings initiated against the Petitioner, which the Petitioner contends is in breach of the principles of natural justice and fair play.

3. Briefly the facts are as follows:-

i. The Petitioner is an Indian citizen and was carrying on the business of trading in diamonds in the name of his proprietary concern, Deevyam Exim. On 4th March 2021, on account of the COVID-19 pandemic, the Petitioner could not continue conducting his business due to sustained losses and lack of business opportunity, and therefore the Petitioner filed an application for cancellation of his Goods and Services Tax (GST) registration.

ii. On 19th March 2021, Respondent No. 2, after verifying the application of cancellation of the GST registration filed by the Petitioner, passed an order of even date cancelling the GST registration of the Petitioner from 28th February 2021. Pursuant to the cancellation of the registration, the Petitioner surrendered the office premises and shifted back to his native town.

iii. Thereafter, on 14th December 2021, 14th July 2023, 29th November 2023 and 16th May 2024, Respondent No. 2 issued show-cause notices (hereinafter collectively referred to the show-cause notices) to the Petitioner for the various periods mentioned therein, exercising powers under Section 74 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Act). Pursuant to the aforesaid show-cause notices, Respondent No. 2

passed the impugned orders, without serving any of the aforesaid show-cause notices on the Petitioner, and subsequently demands were raised in consequence of the aforesaid impugned orders.

iv. Thereafter, show-cause notices, and impugned orders were uploaded in the "Additional Notices and Orders" column/tab on the GST Portal. As a consequence, thereof, Respondent No. 2 by letter dated 26th June 2025 sought to recover the alleged tax dues from the Petitioner. A summons to that effect was also issued on 27th June 2025, requiring the presence of the Petitioner at the office of Respondent No. 2 in relation to the recovery proceedings.

4. It is in the backdrop of the aforesaid facts that the Petitioner has filed the present petition.

5. Learned counsel Mr. Brijesh Pathak and Ms. Anjali Joshi appeared on behalf of the Petitioner. Learned counsel Ms. Shruti Vyas Addl. GP along with Mr. Aditya Devdekar AGP appeared for the State. We have perused the papers and proceedings with the assistance of the learned Counsel on behalf of the parties.

6. After hearing the parties for some time, it appears to be the Petitioner's contention that the impugned orders and show-cause notices were never served on the Petitioner, and therefore the said orders could not have been passed inasmuch as the Petitioner had himself surrendered his GST registration, as he was unable to carry on his business. In fact, the GST registration of the Petitioner was cancelled by Respondent No. 2 on 19th

March 2021, with effect from 28th February 2021. Learned Counsel on behalf of the Petitioner further submitted that considering that the Petitioner himself had applied for cancellation of GST registration, which had been granted to him, the Department could not have issued show-cause notices. Further, the said show cause notices were not served upon the Petitioner either physically or through email, and hence the Petitioner was not aware of the aforesaid show-cause notices and the impugned orders passed thereon. Learned Counsel on behalf of the Petitioner therefore submitted that the impugned orders have been passed in breach of the principles of natural justice, inasmuch as they were never served upon the Petitioner and no opportunity was afforded to the Petitioner to defend his case before the Respondents. It was further his submission that merely uploading the show-cause notices and the impugned orders under the "Additional Notices and Orders" column/tab on the GST Portal was not sufficient to prove that any service of the aforesaid notices was effected, either physically, or by way of email, on the Petitioner.

7. *Per contra*, Ms. Shruti Vyas Addl. GP along with Mr. Aditya Deolekar AGP appearing on behalf of the Respondent Department has fairly submitted that the Department will issue a fresh show-cause notice to the Petitioner, and the present show-cause notices and impugned orders would not be acted upon. Considering this fair stand as taken on behalf of the Respondent Department, we do not intend to delve into the merits of the case, and we therefore deem it appropriate to pass the following order which will meet the ends of justice. Hence the following order:

ORDER

i. Impugned orders dated 28^{th} January 2022, 1^{st} September 2023, 12^{th} March 2024, and 12^{th} August 2024 are hereby quashed and set aside.

ii. Respondent No.2 to issue a fresh show-cause notice to the Petitioner within a period of 3 weeks from the date this order is made available to the Respondents by the Petitioner.

iii. Respondent No.2 to give a personal hearing to the Petitioner after 2 weeks from the issuance of the aforesaid show-cause notice and pass a speaking order, without being influenced by the earlier impugned orders dated 28^{th} January 2022, 1^{st} September 2023, 12^{th} March 2024, and 12^{th} August 2024 and adjudicate the aforesaid show-cause notice as *de novo* proceedings. Respondent No.2 shall complete the determination within a period of three months from today.

iv. Writ Petition is disposed of in the above terms. No costs.

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**

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