IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 14121 OF 2025

Shree Govind Traders ...Petitioner

Versus

The Deputy Commissioner of State Tax & Ors. ...Respondents

Mr. Keval Shah a/w Rohit Pahilwan for Petitioner.

Ms. Shruti Vyas, Addl.G.P. a/w Aditya Deolekar, AGP for the Respondents.

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

DATE: 22 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 in the nature of Certiorari or any other Writ, Order or Direction of similar nature and quash and set aside the Impugned Show Cause Notice having a reference no. ZD2701240703340 dated 30.01.2024 (Exhibit -D) Impugned Rectification Order having a reference no. ZD270325113099G dated 21.03.2025 (Exhibit-J) passed by the Respondents.*
>
> *b. that this Hon'ble Court may be pleased to issue a Writ in the nature of Mandamus or any Writ, Order or Direction of similar nature to forthwith withdraw the Impugned Show Cause Notice having a reference no. ZD2701240703340 dated 30.01.2024 (Exhibit -D) Impugned Rectification Order having a reference no. ZD270325113099G dated 21.03.2025 (Exhibit-J) passed by the Respondents.*
>
> *c. that pending the hearing and final disposal of the present petition, this Hon'ble Court may be pleased to stay the Impugned Show Cause Notice having a reference no. ZD2701240703340 dated 30.01.2024 (Exhibit -D) Impugned Rectification Order having a reference no. ZD270325113099G dated 21.03.2025 (Exhibit- J) and against the*

recovery of impugned demand by the Respondents; referred in prayer(s) above."

2. The facts lie in a narrow compass:-

i. The Petitioner is a proprietorship concern engaged in the business of Trading in M.S. Scrap.

ii. On 21st July 2023, Respondent No. 1 issued a notice in Form GST ASMT-10 for intimation of discrepancies under parameter 106 and parameter 107, amounting to Rs. 1,48,62,491/-. On 21st August 2023, the Petitioner replied in Form GST ASMT-11, along with supporting documents in response to the aforesaid notice. Thereafter, on 6th September 2023, Respondent No. 1 issued a notice in Form GST DRC-01A and sought to recover the same demand as made by them earlier in Form GST ASMT-10 of Rs. 1,48,62,491/-.

iii. Respondent No. 1 also issued another show cause notice on 30th January 2024 in Form GST DRC-01, alleging that the aforesaid demand and corresponding penalty was payable by the Petitioner, without taking into consideration the submissions made by the Petitioner previously.

iv. On 26th February 2024, the Petitioner replied in Form GST DRC-06 to the aforesaid show cause notice, along with supporting documents. However, Respondent No. 1 passed the order-in-original dated 5th March 2024 in Form GST DRC – 07, confirming the demand of Rs. 1,48,62,491/- along with interest and penalty, once again not taking into consideration the submissions of the Petitioner.

v. Being aggrieved by the aforesaid order, the Petitioner filed Writ Petition (St) No. 13705 of 2024 before this Court challenging the aforesaid order passed by Respondent No. 1. This Court, by an order dated 22nd August 2024, quashed and set aside the orders-in-original dated 12th December 2023 and 5th March 2024 passed by Respondent No. 1, and the matter was remanded back to Respondent No. 1 for *de novo* consideration. The order dated 22nd August 2024 passed by this Court in Writ Petition (St) No. 13705 of 2024 is reproduced hereinbelow:-

> *"P.C. :*
>
> *1 Ms Chavan on instructions states that respondent no.1 will pass a fresh order after giving a personal hearing and, therefore, the order impugned in the petition being order in original dated 12th December 2023 and 5th March 2024 be quashed and set aside and the matter be remanded for denovo consideration.*
>
> *2 Therefore, the following order is passed:*
>
> *a) The orders in original dated order in original dated 12th December 2023 and 5th March 2024 are quashed and set aside and the matter is remanded to respondent no.1 for denovo consideration. Consequential orders, if any, also stand quashed and set aside.*
>
> *b) Respondent no.1 shall give a personal hearing to petitioner, notice whereof shall be communicated atleast 5 working days in advance.*
>
> *c) Should petitioner wish to file any written submissions to record what transpired during the personal hearing, the same shall be filed within three working days of the conclusion of the personal hearing.*
>
> *d) The order to be passed shall be a reasoned order dealing with all submissions of petitioner.*
>
> *3 Petition disposed.*
>
> *4 We clarify that we have not made any observation on the merits of the matter."*

vi. Pursuant to the aforesaid order, the Petitioner filed additional submissions during the personal hearing held on 18th February 2025, however, it is the Petitioner's contention that without considering the aforesaid submissions, Respondent No. 1 once again passed the order dated 21st March 2025 (hereinafter referred to as the "**impugned order**"), confirming the demand of Rs. 1,48,62,491/-, along with interest and penalty.

vii. It is in the backdrop of the aforesaid facts that the Petitioner, being aggrieved by the impugned order has filed the present Petition.

3. Mr. Keval Shah along with Mr, Rohil Pahilwan appeared for Petitioner, and Ms. Shruti Vyas, Addl.G.P., along with Mr, Aditya R. Deolekar appeared for the Respondents. We have perused the papers and proceedings with the assistance of the learned Counsel for the parties.

4. It is the contention of Mr. Shah, learned Counsel appearing for the Petitioner, that the impugned order has been passed without dealing/adverting to the submissions made by the Petitioner at the time of the personal hearing, as well as the contentions raised by the Petitioner in its replies dated 21st August 2023 and 26th February 2024. He has therefore submitted that the impugned order is a bald and non-speaking order. He further submitted that though the impugned order was passed in remand proceedings pursuant to the directions issued by this Court by its order dated 22nd August 2024, Respondent No. 1 has once again failed to take into consideration the submissions made by the Petitioner, and hence, the impugned order is liable to be quashed and set aside. He has therefore submitted

that a fresh hearing needs to be accorded to the Petitioner, wherein the Petitioner can once again make submissions in respect of the demand of Rs. 1,48,62,491/- along with interest and penalty, as raised upon the Petitioner.

5. Ms. Vyas learned AGP, though has opposed the reliefs as prayed for in the Petition, she has fairly stated that the proceedings can be remanded back and a fresh and reasoned order can passed in the present proceedings.

6. Having heard learned counsel for the parties, we find much substance in the submissions as made on behalf of the Petitioner, inasmuch as on perusal of the impugned order, much to our shock and dismay, Respondent No. 1 has not adverted to any of the submissions made by the Petitioner, though the proceedings were remanded back by this Court by order dated 22nd August 2024 for *de novo* proceedings. This approach on the part of the departmental authorities needs to be deprecated, inasmuch as even in the second round of litigation the Petitioner's submissions have not been considered, and the demand has been raised on the Petitioner, forcing the Petitioner to once again approach this Court.

5. In light of the aforesaid discussion, we are inclined to pass the following order which will meet the ends of justice.

ORDER

i. Impugned order dated 21st March 2025 is quashed and set aside.

ii. Proceedings stand remanded to Respondent No. 1 for *de novo* consideration, and for a fresh and reasoned order to be passed in accordance with law, and after hearing the parties. The Appellate Authority shall complete the determination within a period of three months from today.

iii. All contentions of the parties are expressly kept open.

iv. Petition stands disposed of in the aforesaid terms. No costs.

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