IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.16386 OF 2025

M/s.Delta Gencons India Pvt.Ltd.
A private limited company having its registered office at 4th floor, Panama Building,
Near Ganpathi Chowk, Viman Nagar Road,
Pune-411 014. Petitioner

versus

1. The Assistant Commissioner,
CGST, Division-I (Talegaon),
Pune I Commissionerate, GST Bhavan,
Near Akurdi Railway Station, Pune-411044.
2. The Deputy Commissioner of Central Tax,
Division-VI, Koregaon Park,
CGST Pune-I Commissionerate,
2nd Floor, C Wing, Pune-411 001.
3. The Assistant Commissioner,
CGST, Division-VI, Pune-I Commissionerate,
2nd Floor, B Wing, GST Bhavan,
Pune-411 001.
4. The Union of India,
through Secretary, Ministry of Finance,
Udyog Bhavan, New Delhi-110 001. Respondents

Mr.Sandeep Sachdeva with Mr.Damodar Vaidya for Petitioner.

Mr.Satyaprakash Sharma with Ms.Kavita Shukla for Respondents

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

DATE: 15th April 2026

P.C.

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

> "a. This Hon'ble Court be pleased to issue a Writ of Certiorari or any other appropriate Writ, Order or Direction under Article 226 of the Constitution of India calling for the records pertaining to the Impugned Order No.029/KP/AC/

TALEGAON/Demand/PUNE I Commissionerate/2024-2025 dated 22.03.2025 passed by the Respondent no.1 and thereafter quash and set aside the same;

b. This Hon'ble Court be pleased to issue a Writ of Certiorari or any other appropriate Writ, Order or Direction under Article 226 of the Constitution of India to set aside and quash the recovery notice dated 18.08.2025 issued by the Respondent no.3.

c. This Hon'ble Court be pleased to issue a Writ of Certiorari or any other appropriate Writ, Order or Direction under Article 226 of the Constitution of India to set aside and quash the Impugned Order dated 22.03.2025 issued by the Respondent no.1."

2. The primary grievance of the Petitioner is that the show cause notice dated 25th December 2020 culminated into an order in original No. 029/KP/AC/TALEGAON/Demand/PUNE I Commissionerate/2024-2025, dated 22nd March 2025 (`the impugned order') and the consequent recovery notice bearing DIN 20250868UC0000112690, dated 18th August 2025 (`the impugned recovery notice') have been passed in violation of the principles of natural justice, inasmuch as the copy of the show cause notice dated 25th December 2020 was not served on the correct address of the Petitioner.

3. The facts lie in a narrow compass, and are as under:-

i. The Petitioner is a private limited company engaged in the business of construction and logistic services. The Petitioner was registered under the erstwhile service tax regime vide registration No. AAACD7898NSD002. Under the service tax registration certificate, the Petitioner had registered its place of business as Unit No.03, 3rd floor, Arcadian Building, Plot No.12, Sangamwadi Village Ghorpadi, Pune-411001 and registered e-mail ID as "deltagencon@gmail.com". It is the Petitioner's contention that the Petitioner was regularly filing the ST-3 returns in accordance with law.

ii. With the advent of Goods and Services Tax (GST) regime with effect from 1st July 2017, the Petitioner got itself migrated and registered under the GST regime vide registration No.27AAACD7898NIZS. The Petitioner declared its principal place of business at No. 9, 895a, Prabhadevi Ankur Co-op. Housing Society, Kaka Saheb Gadgil Marg, Prabhadevi, Mumbai City, Maharashtra-400 025 and shifted its additional place of business premises to a new address, being 501 and 511, Tower-A, World Trade Centre, Opp. Eon IT Park, Kharadi, Pune, Maharashtra-411014, with new e-mail IDs “manoj.majithia@deltagroup.co.in” and “dg.statutory@deltagroup.co.in” respectively, and the same was recorded in the GST registration certificate which was displayed on the GST Portal. The Petitioner has also recently changed its additional place of business to 4th Floor, Panama Building, Near Ganpathi Chowk, Viman Nagar Road, Pune Municipal Corporation, Pune City, Pune-411014, which the current address of the Petitioner ,and the Petitioner is in the process of amending the GST registration certificate to reflect its new place of business.

iii. In spite of the Petitioner keeping the GST authorities informed of the changes in their registered address as well as e-mail IDs, the Petitioner was shocked and surprised to receive the impugned order dated 22nd March 2025 along with the impugned recovery notice dated 18th August 2025 raising a demand of Rs. 46,14,458/-. The said impugned order as well as the impugned recovery notice was served upon the Petitioner by way of e-mail dated 19th August 2025.

iv. Since the Petitioner had not received any show cause notice prior to the passing of the impugned order, the Petitioner through its authorized representative requested the Department to supply the impugned order and the same was supplied to the Petitioner only on 11th September 2025. It is in the backdrop of the aforesaid facts that the present petition has been filed by the Petitioner.

4. Mr. Sandeep Sachdeva, along with Mr. Damodar Vaidya appeared on behalf of the Petitioner. Mr. Satyaprakash Sharma, along with Ms. Kavita Shukla appeared on behalf of the Respondents. Heard learned counsel for the parties. We have perused the papers and proceedings with the assistance of learned counsel for the parties.

5. Learned counsel for the Petitioner has submitted that prior to the passing of the impugned order, the Petitioner was never served a show cause notice and even if the show cause notice had ever been served, the same was served at the old address of the Petitioner and not at the new address of the Petitioner. Further, the show cause notice was also not sent on the new registered e-mail IDs of the Petitioner i.e. "manoj.majithia@deltagroup.co.in" and "dg.statutory@deltagroup.co.in", but was sent on the e-mail ID "deltagencon@gmail.com". This, in spite of the fact that the Petitioner had informed the new address and e-mail IDs to the Respondents, which was evident from the registration certificate issued by the Respondents as well as the information displayed on the GST portal. In view of the aforesaid, it was his submission that the impugned order dated 22nd March 2025 along with the impugned recovery notice dated 18th August 2025 have been

passed in gross violation of the principles of natural justice, inasmuch as the same was an ex-parte order, and the Petitioner was not given an opportunity of being heard prior to the passing of the impugned order.

6. *Per contra*, learned counsel for the Respondents has submitted that the Department had served the show cause notice prior to the passing of the impugned order. However, he was not in a position to substantiate as to which e-mail ID and which registered address of the Petitioner the show cause notice was issued.

7. Having heard the learned Counsel for the parties, we find much substance in the submissions made on behalf of the Petitioner that the impugned order has been passed without affording an opportunity to the Petitioner of being heard. Further, the impugned show cause notice has not been served at the correct address as well as correct e-mail ID which was provided by the Petitioner to the Respondents. This, to our mind, vitiates the entire proceedings of passing the impugned order and the subsequent impugned recovery notice, which has been issued raising a demand of Rs.46,14,458/-. In view of the settled principles of law that no order can be passed against an assessee without affording an opportunity of being heard, we are inclined to accept the submissions made on behalf of the Petitioner. In view of the aforesaid, we deem it appropriate to pass the following order which will meet the ends of justice.

ORDER

(i) The impugned order dated 22nd March 2025 and the impugned recovery notice dated 18th August 2025 stand quashed and set aside;

(ii) The Respondents shall issue a fresh show cause notice to the Petitioner within a period of 2 weeks from the date this order is made available to the Respondents by the Petitioner, at the registered address and the registered email ID of the Petitioner, as being currently reflected on the GST Certificate and the GST portal;

(iii) After issuance of the aforesaid show cause notice, a personal hearing granted to the Petitioner within a period of period of 2 weeks. The speaking order be passed as expeditiously as possible, in accordance with law, and preferably within a period of 3 months from the date this order is made available to the Respondents by the Petitioner;

(iv) All contentions of the parties are expressly kept open;

(v) The petition is disposed of in the afor0esaid terms. No costs.

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