



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2864 OF 2021

VINA  
ARVIND  
KHADPE

Nitco Paints Pvt. Ltd.

....Petitioner

V/s.

Union of India and Anr.

...Respondents

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VINA ARVIND  
KHADPE  
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Mr. Bharat Raichandani i/b. UBR Legal Advocates for Petitioner.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav for Respondents.

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**CORAM : K.R. SHRIRAM &  
JITENDRA JAIN, JJ.**

**DATE : 21<sup>st</sup> JUNE 2024**

**P.C. :**

1 After the Petition was heard for sometime, we were satisfied that the adjudicating authority viz. Respondent No.2 ought to have given an opportunity to petitioner to produce the invoices for verification. In fact, in paragraph 5.5 of the impugned order, it is recorded that the noticee had informed that they can produce the invoices for verification, and noticee was informed to produce the same to the Superintendent, CGST, R-IV, Dn-VIII, Mumbai south for verification, but due to COVID-19 pandemic, lock down announced by the State Government, the noticee could not produce the invoices for verification. Despite that the impugned order has been

passed on the basis of the available documents. In our view, it was not proper thing to do.

2 Under these circumstances, without going into the merits of the matter, and keeping open all rights and contentions of parties on merits, we quash and set aside the impugned order dated 3<sup>rd</sup> June 2021 and remand the matter for *denovo* consideration to Respondent No.2.

3 Respondent No.2 shall pass a reasoned and detailed order dealing with all contentions and submissions of petitioner after giving a personal hearing, notice whereof shall be communicated atleast 7 working days in advance.

4 Should petitioner wish to file written submissions, the same may be filed within 5 working days of personal hearing.

5 If petitioner wishes to file any further documents or copies of invoices, copies thereof shall be filed within 6 weeks from the date this order is uploaded.

6 Within 2 weeks thereafter, should adjudicating authority need any further documents or clarification, a list thereof shall be provided to

petitioner and further 3 weeks atleast shall be given to petitioner to produce those documents. If after producing those documents, the adjudicating authority feels it is necessary to make physical verification of the documents, petitioner will produce those documents during the course of personal hearing.

7 Show cause notices shall be disposed of on or before 15<sup>th</sup> December 2024.

8 Petition disposed.

**(JITENDRA JAIN, J.)**

**(K.R. SHRIRAM, J.)**