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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION**

**(20) WRIT PETITION NO.9626 OF 2024**

Sheshnath Adyaprasad Singh ....Petitioner

V/s.

Union of India ...Respondent

**WITH  
(21) WRIT PETITION NO.9627 OF 2024**

Anupkumar Sheshnath Singh,  
Proprietor of M/s. S.S. Steel ....Petitioner

V/s.

Union of India ...Respondent

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Ms. Rutuja N. Pawar a/w Ms. Sneha More for petitioner.

Mr. Karan Adik a/w Mr. Umesh Gupta i/by Ms. Sangeeta Yadav for respondent.

Mr. Shailender Yadav, Superintendent, Range-II & IV, Division V, CGST, Goa present.

Mr. Mayank Kumar, Chief Commissioner, CGST, Pune Zone present.

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

**DATE : 9<sup>th</sup> AUGUST 2024**

**PC. :**

1 There is an affidavit of one Ravindra J. Dange, Commissioner, CGST Pune-1 affirmed on 5<sup>th</sup> August 2024.

2. In Writ Petition No.9626 of 2024, on 15<sup>th</sup> July 2024, the following order was passed :

“1 Though various grounds have been raised in petition, according to petitioner, the impugned order has been passed without giving an opportunity to the petitioner to even reply to the show cause notice.

2. Ms. Pawar submitted that by a letter dated 3<sup>rd</sup> October 2023 delivered on 5<sup>th</sup> October 2023, petitioner had requested for returning the documents/files containing purchase invoices that were handed over to respondents vide letter dated 9<sup>th</sup> July 2019. Ms. Pawar states that petitioner never received any reply to this letter dated 3<sup>rd</sup> October 2023 and consequently, none of the documents were made available due to which petitioner was not able to reply to the show cause notice.

3 Mr. Adik relies on undated letters from respondents to petitioner issued some time in February 2024 and March 2024 to state that respondents have not received any document referred to in petitioner's letter dated 9<sup>th</sup> July 2019. Ms. Pawar states that the signature on the letter dated 9<sup>th</sup> July 2019 is of one Mr. Yadav, the Inspector.

4 When we informed Mr. Adik why respondents have not promptly replied to petitioner's letter dated 3<sup>rd</sup> October 2023 and waited till February or March 2024 to reply, Mr. Adik requests the matter be stood over to enable him to personally enquire into the matter and try to find a solution.

5 Stand over to 5<sup>th</sup> August 2024.

6 Until 31<sup>st</sup> August 2024, there shall be ad-interim stay in terms of prayer clause (d) which reads as under :

*“(d) Pending admission and final hearing of this Petition this Hon'ble court be please to by way of ad interim and/or interim relief stay the operation, implementation and recovery under the impugned Order-In-Original No. PUN- CGST-001/JC-GS-03/24-25 dtd. 25.04.2024.”*

3. In Writ Petition No.9627 of 2024, on 15<sup>th</sup> July 2024, the following order was passed :

*“1 Ms. Pawar relies upon an affidavit of one Ms. Tejal Mhatre affirmed on 25<sup>th</sup> June 2024 to submit that respondents have been served on or about 22<sup>nd</sup> June 2024.*

*2 Ms. Yadav states she will take instructions in this regard.*

*3 Ms. Pawar states she will give Ms. Yadav a copy of the petition.*

*4 Stand over to 5<sup>th</sup> August 2024. Until 31<sup>st</sup> August 2024, there shall be ad-interim relief in terms of prayer clause (d) which reads as under:*

*“(d) Pending admission and final hearing of this Petition this Hon'ble court be please to by way of ad interim and/or interim relief stay the operation, implementation and recovery under the impugned Order-In-No. PUN-CGST-001 /JC-GS-04 /24-25 dtd. 25.04.2024. ”*

4 In the affidavit of this Ravindra J. Dange, he admits that the said Yadav had received the documents mentioned in petitioner's letter dated 9<sup>th</sup> July 2019. The said Yadav, who is present in Court also confirms having received. This statement on oath by Dange is contrary to letter dated 20<sup>th</sup> March 2024 of one Sandip Vichare who has stated that respondents do not have any such document.

5 Mr. Adik, on instructions reiterates it was received but in the affidavit, it is stated by the said Dange that multiple efforts have been made to find the documents mentioned in the letter dated 9<sup>th</sup> July 2019 but the same are not traceable in the office record. The said Dange is totally silent as to whether he personally searched the documents. He also does not say who searched for the documents. He does not further state that whether

any disciplinary action has been taken against the concerned officer for losing the documents. Mr. Adik says those documents are not relied upon by respondents but the fact is that those documents are required by petitioner to respond to the action being taken against petitioner. Therefore, by losing the original documents which have been admittedly taken from petitioner, respondents have prejudiced the rights of petitioner. This is a very serious matter which requires serious action.

6           The Commissioner of Central Excise and Central Goods and Services Tax, Pune-1, Dange shall explain why disciplinary action should not be taken against him and the concerned officers for losing original documents. It should be noted that by losing these original documents, respondents have also prejudiced their own case against petitioner. This is a serious issue. Therefore, this order be also forwarded to the Central Board of Indirect Taxes and Customs (CBIC), Principal Secretary, Department of Revenue, Ministry of Finance, Government of India and to the Chief Commissioner to whom the said Dange may report for information and necessary action. Petitioner's advocate is permitted to forward.

7           We would have expected the said Mr. Yadav to file an affidavit explaining to whom these documents were handed over which affidavit has

also not been filed.

8 Respondents are also to show cause why no action be taken against them for making false statement that they do not have records and in affidavit of Dange stating to the contrary that documents were received but lost.

9 The interim orders granted on 15<sup>th</sup> July 2024 shall continue until the hearing and final disposal of the petitions.

10 Stand over to 19<sup>th</sup> August 2024.

**(JITENDRA JAIN, J.)**

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

This order has been modified by speaking to minutes of the order dated 21<sup>st</sup> August 2024.



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(20) WRIT PETITION NO.9626 OF 2024

Sheshnath Adyaprasad Singh

....Petitioner

V/s.

Union of India

...Respondent

WITH

(21) WRIT PETITION NO.9627 OF 2024

Anupkumar Sheshnath Singh,

Proprietor of M/s. S.S. Steel

....Petitioner

V/s.

Union of India

...Respondent

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Ms. Rutuja N. Pawar for petitioner.

Mr. Karan Adik a/w Ms. Sangeeta Yadav for respondent.

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CORAM : K.R. SHRIRAM &  
JITENDRA JAIN, JJ.  
DATE : 21<sup>st</sup> AUGUST 2024

PC. :

1 At the outset, by consent, in the order dated 9<sup>th</sup> August 2024, in paragraph 4, the dated "**11<sup>th</sup> June 2024**" be corrected to read as "**20<sup>th</sup> March 2024.**"

2 Original order to be corrected. Rest of the order remains unaltered.

3            There is an affidavit of one Ravindra J. Dange affirmed on 17<sup>th</sup> August 2024 being filed on behalf of respondents following the directions given by this Court on 9<sup>th</sup> August 2024.

4            Mr. Adik states that the documents have been found and they have informed the petitioner's advocate to come and to collect copies of the documents. We find this approach objectionable because petitioner have been, time and again, asking the documents and respondents should only make it available and than call upon petitioner to come to their office and to collect it.

5            Ms. Pawar states that petitioner would like to take inspection of the documents also and petitioner will collect the documents from the office of respondent's advocate Ms. Yadav. Inspection and copies shall be given in the office of Ms. Yadav on 27<sup>th</sup> August 2024 at 5:00 p.m.

6            Stand over to 2<sup>nd</sup> September 2024.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

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(38) WRIT PETITION NO.9626 OF 2024

Sheshnath Adhyaprasad Singh

....Petitioner

V/s.

Union of India & Ors.

...Respondents

WITH

(39) WRIT PETITION NO.9627 OF 2024

Anupkumar Sheshnath Singh

....Petitioner

V/s.

Union of India & Ors.

...Respondents

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Ms. Rutuja N. Pawar (through VC) a/w Ms. Sneha More and Ms. Hetal Laghave for petitioner.

Mr. Karan Adik a/w Ms. Sangeeta Yadav and Mr. Umesh Gupta for respondents.

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CORAM : K.R. SHRIRAM &

JITENDRA JAIN, JJ.

DATE : 2<sup>nd</sup> SEPTEMBER 2024

**P.C.** :

1 Ms. Pawar states that further to order passed by this Court, petitioners have received all the documents vide two letters both dated 26<sup>th</sup> August 2024. Mr. Adik tenders photocopies of both the letters which are taken on record and marked "X" and "X-1" respectively.

2 In view of the contents of the letters and the statement of Ms.

Pawar that petitioners have received all the documents, we dispose the petition by following order :-

**ORDER**

- (a) The order dated 25<sup>th</sup> April 2024 is hereby quashed and set aside.
- (b) The matter is remanded for de novo consideration to respondent no.3.
- (c) Petitioners may file reply/additional reply to show cause notice dated 14<sup>th</sup> September 2023 on or before 30<sup>th</sup> September 2024.
- (d) The show cause notice shall be adjudicated on or before 30<sup>th</sup> November 2024.
- (e) Before passing an order, a personal hearing shall be given to petitioners notice whereof shall be communicated atleast five workings days in advance.
- (f) After personal hearing, if petitioners wish to file written submissions to record what transpired during the personal hearing, same shall be filed within five working days of personal hearing.

3            We clarify that we have not made any observation on merits of the matter.

4            Petition disposed.

**(JITENDRA JAIN, J.)**

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