

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 2515 of 2026

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Approved for Reporting	Yes	No
		✓

M/S SACHDE ROADLINES, REPRESENTED THROUGH DINESH DHIRAJBHAI
 THACKER
 Versus
 UNION OF INDIA & ORS.

Appearance:

MR ABHAY Y DESAI(12861) for the Petitioner(s) No. 1
 MR NEEL P LAKHANI(10679) for the Respondent(s) No. 2,3
 NIDHI T VYAS(7772) for the Respondent(s) No. 1

CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 26/02/2026

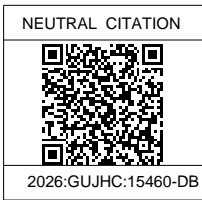
ORAL JUDGMENT

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. **RULE.** Learned Senior Standing Counsel Ms. Nidhi Vyas waives service of notice of rule on behalf of the respondents. Since a short question of law is raised in the writ petition, the same was heard extensively and is finally decided today by this present judgment and order.

2. By way of this petition, the petitioner has prayed for the following reliefs :-

“9(C) Your Lordships may be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other writ, order or direction



quashing and setting aside the impugned show-cause notice dated 22.10.2020 (Annexure-I) issued by the 2nd respondents being contrary to the principles of natural justice, arbitrary, illegal, excessive and wholly without jurisdiction.

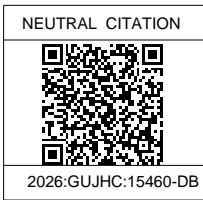
(D) Your Lordships may be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other writ, order or direction quashing and setting aside the impugned Order-in-Original dated 29.03.2024 (Annexure-J) issued by the second respondent as being arbitrary, illegal, excessive and wholly without jurisdiction;

(E) Your Lordships may be pleased to issue a writ of certiorari or a writ in the nature of certiorari or any other writ, order or direction quashing and setting aside the impugned order in appeal dated 15.10.2025(Annexure N) passed by the 3rd respondent as being arbitrary, illegal, excessive and wholly without jurisdiction;”

3. At the outset, learned advocate Mr. Abhay Desai appearing for the petitioner has submitted that despite the intimation of the present petitioner to the respondent authorities about the change of address, the entire proceedings have been undertaken on the earlier address, neither the petitioner received the notices nor the adjudicating order or the appellate order. Thus, it is submitted that in fact the petitioner has intimated his fresh address on 27.06.2017. He has also submitted that the Registration Certificate under Form GST REG-06 also mentions about details of new address, however, the respondents have the issued show cause-cum-demand notice dated 22.10.2020 at the old address.

3.1. Thereafter, the adjudicating authority also passed an order and the petitioner was not aware about the same and ultimately when the petitioner came to know he filed an appeal before the appellate authority under Form ST-4 intimating his fresh address. The appellate authority has passed the order in appeal on 15.10.2025 by mentioning the old address. Thus, it is urged that the entire proceedings may be set aside.

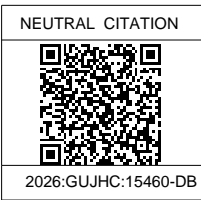
4. In response to the aforesaid submissions, learned Senior Standing Counsel Ms. Nidhi Vyas appearing for the respondents on oral instructions has submitted that the respondent was required to examine approximately



1400 assessee's and it appears that the respondent authorities while issuing the demand show cause-cum-demand notice were oblivious of the fact that the petitioner has change the residence and the notices as well as the orders were served at the old address. Thus, learned Senior Standing Counsel Ms. Nidhi Vyas has submitted that though the orders passed against the petitioner are on the old address, the same may not be set aside.

5. From the pleadings as well as from the documents on record it is established that the petitioner in the year 2017 i.e. on 27.06.2017 had informed about his change in address and thereafter in Form GST REG-06 a complete new address has been given. However, the subsequent demand-cum show cause notice dated 22.10.2025 under Section 174(2) (d) of the Central Goods and Services Tax Act, 2017 has been issued upon the petitioner on the old address which the petitioner never received. The subsequent proceedings were also conveyed at the old address and ultimately the petitioner when filed an appeal against the order dated 29.03.2024, in appeal Form ST-4 had given his fresh address. Despite the contentions having been raised by the petitioner that none of the show cause notices or the order dated 29.03.2025 has been received by him, the appellate authority proceeded to pass an order in appeal without dealing with this contention. It is pertinent to note that the appellate authority also committed same mistake and the order in appeal dated 15.10.2025 has been passed and communicated at the old address. Hence, the petitioner has been denied an opportunity to defend his case by serving notices and the subsequent order at the old address.

6. In view of the above, the present writ petition on this short ground succeeds. The impugned show cause notice as well as the order are hereby quashed and set aside. The matter is remanded to the appropriate authorities to undertake fresh proceedings in accordance with law, if



permissible under law. The same shall be decided within a period of **twelve weeks** from the date of receipt of this order. It is however, observed that all the rights and contentions of the respective parties are kept open. Rule is made absolute to the aforesaid extent with no order as to costs.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

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