



Pranesh Nandiwadekar
Digitally signed by
Pranesh Nandiwadekar
Date: 2024.12.17
16:58:29 +0530

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

WRIT PETITION (L) NO.35234 OF 2023

Champions Steel Industries Private Limited
A/3, Ahmedabad Street,
Carnac Bunder,
Mumbai,
Maharashtra - 400 009.

.. Petitioner

Versus

1. Union of India
Notice to be sent through
Ministry of Finance,
Department of Revenue
New Delhi – 110001.

2. Directorate General of GST Intelligence
Mumbai Zonal Unit
N. T. C. House, III House, 15, N. M. Road,
Ballard Estate, Fort,
Mumbai - 400 001.

3. Deputy Commissioner of CGST & Central Excise
GST Bhavan, M. K. Raod,
Churchgate,
Mumbai – 400 020.

4. Deputy/ Assistant Commissioner of CGST &
Central Excise
Division- I, Mumbai Central,
GST Commissionerate,
1st Floor, Construction House,
Walchand Hirachand Road,
Mumbai - 400 001.

.. Respondents

Mr. Prasanna Namboodiri a/w Ms. Pratibha Namboodiri, Ms. Tejal S. Darekar, Ms. Pallavi Dabak and Mr. Rishabh Jain for the petitioner.
Mr. Yogendra R. Mishra a/w Ms. Sangeeta Yadav for the respondents.

CORAM : *M. S. Sonak &
Jitendra Jain, JJ.*
DATE : *16 December 2024*

P. C. (Per Jitendra Jain, J.) :-

1. Rule. Rule is made returnable immediately at the request and with the consent of the learned counsel for the parties.
2. By this petition, under Article 226 of the Constitution of India, the petitioner challenges the show cause notice dated 23 December 2020 culminating into Order-in-Original (O-I-O) dated 27 February 2021 primarily on the ground of principles of natural justice.
3. Mr. Nambodiri, learned counsel for the petitioner submits that the show cause notices and O-I-O have been served on an address which does not belong to the petitioner and, therefore on this ground itself, the O-I-O passed on the basis of such notice which was not served is bad in law.
4. Mr. Mishra, learned counsel for the respondents, submits that they have issued the notices at the address mentioned in the show cause notice and O-I-O and same were not returned and, therefore, it should be presumed that the notice has been served on the petitioner and, therefore, there is no violation of principles of natural justice.
5. We have heard the learned counsel for the petitioner and the respondents and have perused the documents brought to our notice during the course of hearing.
6. The address of the petitioner as recorded by the Directorate General of GST Intelligence in the notice of July 2020 is as under :-

*“M/s. Champion Steeel Industries (P) Ltd.
A/3, Ahmedabad Street, Carnac Bunder,
Mumbai – 400 009.”*

This is also the correct address as per the petitioner.

7. In the correspondence by the petitioner in response to 15 July 2020 show cause notice, the correct address mentioned is “A/3, Ahmedabad Street, Carnac Bunder, Mumbai, Maharashtra – 400 009.”

8. Personal hearing notice dated 23 February 2021 is addressed at the following address :-

*“M/S. CHAMPION STEEL INDUSTRIES PRIVATE LIMITED
RAWALIYA BUILDING 157/159, 3RD FLOOR, R. NO.28/29
IBRAHIM REHMATULLAH ROAD,
GHOGHARI MOHALLA PYDHONIE,
MUMBAI – 400 003.”*

9. The above address records a wrong pin code number and wrong road and area. We fail to understand how this notice can be said to have been served on the petitioner whose office is at the address of “A/3, Ahmedabad Street, Carnac Bunder, Mumbai - 400 009” and not at Pydhonie. The respondents have not shown any document to indicate that the Pydhonie address is that of the petitioner.

10. The O-I-O passed on 27 February 2021 is sent to the address at “A/3, Ahmedabad Street, Carnac Bunder, Mumbai, Maharashtra – 400 003.” In the said address also wrong pin code is mentioned.

11. The respondents have not explained as to how they came across the Pydhonie address to which personal hearing notice was served. Merely because the Pydhonie notice and O-I-O did not return back does not mean that it has been served on the petitioner at its correct address.

12. Therefore, in our view, in the interest of justice and the respondents having failed to show the proof of service of notice at the correct address of the petitioner, the impugned O-I-O dated 27 February 2021 is quashed and set aside and the matter is remanded back to the file of respondent no.4 for adjudication of the show cause notice. We further direct the respondents to serve further notices and

correspondence to the petitioner on the address at “*M/s. Champion Steel Industries (P) Ltd., A/3, Ahmedabad Street, Carnac Bunder, Mumbai – 400 009*” and at the email address registered with the respondents.

13. Rule is made absolute in the above terms.
14. Petition is disposed of with no order as to costs.

(Jitendra Jain, J.)

(M. S. Sonak, J.)

