



**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**  
**R/SPECIAL CIVIL APPLICATION NO. 1553 of 2026**

**FOR APPROVAL AND SIGNATURE:**

**HONOURABLE MR. JUSTICE A.S. SUPEHIA**

**and**  
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

Approved for Reporting	Yes	No
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SFC GLOBAL COMMODITY PRIVATE LIMITED  
 Versus  
 UNION OF INDIA & ORS.

Appearance:  
 MR HARDIK P MODH(5344) for the Petitioner(s) No. 1  
 MS. TANUSHREE SHRIMAL, ASSISTANT GOVERNMENT PLEADER for the  
 Respondent(s) No. 2,3,4  
 MS HETAL G PATEL, SENIOR STANDING COUNSEL for the Respondent(s)  
 No. 1  
 NOTICE SERVED for the Respondent(s) No. 5

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

**Date : 13/03/2026**

**ORAL JUDGMENT**  
**(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1 **RULE** returnable forthwith. Learned counsels appearing for the respective respondents waives service of rule on behalf of the respondents. Since short issue is involved in the petition, the matter is taken up for final hearing and final disposal.



2 At the outset, we may say that learned advocate Mr.Modh for the petitioner has not challenged the vires of Rule 96(5A) of the Central Goods and Services Tax Act, 2017, at this stage.

3 We have noticed that the petitioner-assessee as well as the respondent have committed irregularity before the Appellate Authority. The petitioner had, while challenging the order dated 24.09.2025 passed by the respondent No.4 - Deputy Commissioner of Sales Tax, had filed his written submissions specifically challenging the said order on the ground of violation of principles of natural justice as well as timely filing the replies to both RFT-08 notices and requesting for personal hearing. However, the authority below had not granted any such opportunity. It was specifically contended by the appellant that the impugned order has been passed in breach of Section 75(4) of the Central Goods and Service Tax Act 2017. Further grounds were also raised by the petitioner in his appeal by specifically pointing out that generation of RFT-01 belatedly was on account of administrative lapse and the system auto generating the application which should not have prejudiced the petitioner.

3.1 All these contentions raised by the petitioners have been ignored by the Appellate Authority by merely observing that since the petitioner / appellant was though afforded an opportunity of hearing to remain personally present, he did not remain present and hence the appeal was liable to be rejected and accordingly the appeal was disallowed.



3.2 We find that the Appellate Authority while rejecting the appeal has committed an illegality by not dealing with the submissions raised by the petitioner in his appeal memo for the reason that the petitioner did not remain present though he was granted the opportunity of hearing. It is always open for the Appellate Authority to pass a reasoned order by dealing with the grounds raised in the appeal memo even if the party does not remain present.

4 Hence, the Appellate Order dated 24.09.2025 is hereby quashed and set aside. The matter is remanded back to the Appellate Authority to decide the same afresh by giving an opportunity of hearing to the petitioner.

We clarify that in case the petitioner does not remain present on personal hearings, the Appellate Authority shall consider the grounds of appeal raised by the petitioner in his appeal memo and decide the same in accordance with law. Necessary orders shall be passed within a period of 12 weeks.

5 With these observations, the writ petition stands allowed to the aforesaid extent. Rule is made absolute. No orders as to costs.

**(A. S. SUPEHIA, J)**

**(PRANAV TRIVEDI, J)**

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