

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 4112 of 2026**

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M/S.CHETAN ALLOYS THROUGH SURESH BANSILAL MAHESHWARI
Versus
UNION OF INDIA & ORS.

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Appearance:

MR PARESH V SHETH(3998) for the Petitioner(s) No. 1
DEEPAK N KHANCHANDANI(7781) for the Respondent(s) No. 1,2,3,4,5,6
MS TANUSHREE SHRIMAL AGP for the Respondent(s) No. 3

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

Date : 01/04/2026

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

1. Pursuant to the order dated 24.03.2026, learned Senior Standing Counsel Mr. Deepak N. Khanchandani for the respondents has produced the original file. We had passed the order for producing the original file, in view of the specific statement made in the writ petition at paragraph no. 10, as under:

“10. The petitioner says that the show cause notice under consideration is decided by the adjudicating authority without allowing personal hearing. In paragraph 5.1 and 5.2 of the order, it is stated by the learned adjudicating authority that the notice of personal hearing were communicated at their registered principal place of business by speed post and also by sending mail. However, on verification of the registered email, it is seen that no mail is received. On inquiry at the registered principal place of business also it is informed that no post was received and therefore, it is submitted that the order passed by the adjudicating authority is in

clear violation of the provisions of 75(4) and 75(5) of the CGST Act, 2017 read with similar provisions under the SGST Act 2017 and Section 20 of the IGST Act 2017.”

2. The aforesaid statement is found to be incorrect and false. Since, upon perusal of the original file it reveals that the petitioner has been intimated the dates of hearing through e-mails dated 23.09.2025, 16.10.2025 and on 04.11.2025 and also through speed-posts on 23.09.2025, 16.10.2025 and 04.11.2025. However, it appears that the speed-posts have been returned by an endorsement “not known”. It appears that the petitioner has not made any efforts to change the address on the portal. Be that as it may, the respective dates of hearing were already informed by the department to the petitioner through e-mail.

3. Today, a stance has been taken by Mr. Paresh V. Sheth learned advocate appearing for the petitioner that the petitioner has not received the e-mails also. We do not accept the submissions advanced by learned advocate Mr. Sheth appearing for the petitioner. Hence, the statements made at paragraph no.10 appears to be incorrect and false and only on this short ground, the petition is hereby **rejected**. However, liberty is reserved in favour of the petitioner to file appropriate proceedings challenging the impugned orders by way of filing appeal before the concerned forum.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)