

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 11846 of 2022

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GLOBE ECOLOGISTICS PRIVATE LTD.

Versus
UNION OF INDIA

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Appearance:

MR DARSHAN B GANDHI(9771) for the Petitioner(s) No. 1
for the Respondent(s) No. 1,2

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CORAM: **HONOURABLE MS. JUSTICE SONIA GOKANI**
and
HONOURABLE MRS. JUSTICE MAUNA M. BHATT

Date : 16/11/2022

ORAL ORDER
(PER : HONOURABLE MS. JUSTICE SONIA GOKANI)

1. The petitioner is a company, which is aggrieved by the action of the respondent authority as it has been treated as shell company, although, according to the petitioner, it is undertaking the genuine business activity operating since 1980 and also on a regular basis paying the income tax. The policy of the Central Government as reflected from the Press Information Bureau, Government of India, Ministry of Finance dated 10.02.2017 is for taking the harsh punitive actions against the deviant shell companies. According to the petitioner, it had called for the details from every department and the Income Tax Department, has provided the details which includes the present petitioner. Serious grievance is raised against various authorities as no heed is paid to his request by any of them is before this Court seeking following reliefs:

“A. YOUR LORDSHIPS may be pleased to issue a writ of mandamus or certiorari or writ in the nature of mandamus or certiorari by directing the respondents to produce the

records and proceedings of the listing of the name of the petitioner company as shell company and strike off the name of the petitioner company from the list of "Shell Company" at Annexure - E and further issue a writ of mandamus or writ in the nature of mandamus directing the respondent authorities to publish "Press Release" or any other appropriate publication and circulate amongst all the government department and agencies that, inadvertently, "M/s. Globe Ecologistics Pvt. Ltd." was treated as shell company;

B. During the pendency and final disposal of the present petition, YOUR LORDSHIPS may be pleased to stay the operation and implementation of Section 148 proceeding for the Assessment Year 2018-19 at Annexure - I-A which was initiated in consequences of the treating the petitioner as shell company;

C. Pass any such other and/or further orders that may be thought just and proper, in the facts and circumstances of the present case."

2. We have heard learned advocate Mr. Darshan Gandhi for the petitioner, who has also sought to rely upon the decision of Gauhati High Court in the case of **Assam Company India Ltd. and Anr. Vs. Union of India and Ors.**, over and above the submissions made as reflected in the pleadings to urge this Court that petitioner is condemned unheard and there is no authority, which is responded to his grievance raised by him.

3. Issue **Notice**, returnable on **01.12.2022**.

Direct service is permitted.

(SONIA GOKANI, J)

(MAUNA M. BHATT,J)

T. J. Bharwad