

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 10229 of 2025**

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M/S. NEW PATEL AUTO GAS  
Versus  
UNION OF INDIA & ORS.

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**Appearance:**

MR JEEVAN R VASAVE(6132) for the Petitioner(s) No. 1  
MR.BHUPESH M. MARETHA(18324) for the Petitioner(s) No. 1  
MS NIMISHA PAREKH, AGP for the Respondent(s) No. 4  
MAUNIL G YAJNIK(9346) for the Respondent(s) No. 1,2,3

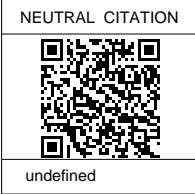
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**CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA**  
and  
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

**Date : 18/08/2025****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

1. Heard learned advocate Mr. Jevan R. Vasave for the petitioner, learned advocate Mr. Maunil G. Yajnik for respondent nos. 1, 2 and 3 and learned Assistant Government Pleader Ms. Nimisha Parekh for the respondent State.

2. By this petition under Article 227 of



the Constitution of India, the petitioner has prayed for the following reliefs:

"a. Your Lordship may be pleased to admit this Special Civil Application (Writ Petition) without part payment or any other payment, as the order is null and void abinitio. At Annex "B"

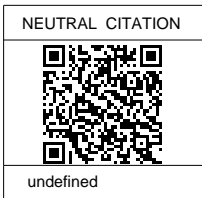
b. Your Lordship may be pleased to quash and set aside the time barred demand and show cause notice and the consequential impugned order of demand. At Annex "B"

c. Your Lordship may be pleased to quash and set aside the penalty imposed illegally.

d. Pending this petition, Your Lordship may be pleased to issue order of stay on the recovery of the penalty imposed in the impugned order. At Annex "A"

e. Your Lordship may be pleased to issue any other order, writ or directions as Your Lordship may deem fit and proper."

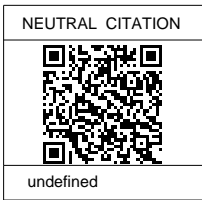
3. Brief facts of the case are that



petitioner is a proprietary firm doing business as wholesaler and retailer in wide range of CNG Sequential Injection Kits, CNG car cylinder, Gas Cylinder Valves, etc.

4. Respondent issued summons dated 10.08.2022 and 16.09.2022 for short payment of GST calling upon to tender oral statement and to submit the requisite documents.

5. Respondent thereafter issued Form GST-DRC-01A dated 23.07.2024 intimating the liability under section 74(5) of the Central Goods and Service Tax Act, 2017 (For short "the CGST Act"). No response was received and therefore, the impugned notice dated 29.07.2014 came to be issued

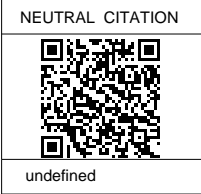


upon the petitioner under section 74(1) of the CGST Act read with section 74(1) of GGST Act, 2017 read with section 20 of the IGST Act, 2017.

6. On perusal of the facts, it appears that pursuant to the show cause notice dated 29.07.2024 issued under section 74(1) of the CGST Act, 2017, the petitioner did not file any reply. Therefore, ample opportunity was given to the petitioner to appear before the adjudicating authority. However, neither the petitioner nor any representative appeared as recorded in the impugned order-in-original at paragraph no.9 as under :

**"PERSONAL HEARING**

9. Personal hearings in the matter were scheduled on 04.10.2024,



23.10.2024, 07.11.2024 &  
25.11.2024. However, even after  
giving ample opportunities neither  
the taxpayer nor any  
representative has appeared.  
Therefore, I have been left with  
no other option but to decide the  
case on the basis of  
documents/material evidences  
available on record."

7. The impugned order is dated 6.12.2024.  
For more than eight months, the petitioner  
has not taken any action though the order  
was made available to the petitioner and  
taking into consideration the conduct of  
the petitioner of total non cooperation  
and non responsiveness, the petition is  
dismissed on the ground of delay and  
laches.

**(BHARGAV D. KARIA, J)**

**(PRANAV TRIVEDI, J)**

RAGHUNATH R NAIR