IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 6043 OF 2025

Octantis Services Pvt Ltd .. Petitioner

Versus

Union of India & Anr .. Respondents

***Mr. Darius Shroff, Senior Advocate**, with Ms. Kriti Kalyani, Yash Karunakaran, Richa Bharti i/b Shardul Amarchand Mangaldas & Co, Advocates for the Petitioner.*

***Mr. Ram Ochani**, with Sangeeta Yadav, Ashutosh Mishra, Advocates for the Respondents.*

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: OCTOBER 7, 2025

P. C.

1. The above Writ Petition is filed inter alia seeking to quash the impugned order dated 27th February 2025 issued by Respondent No.2. To put it in a nutshell, the primary grounds of challenge are (i) that the show cause notice [on the basis of which the impugned order is passed] has been served on the authorized registered email address of the Petitioner beyond the time prescribed under Section 73 (2) read with Section 73 (10) of the Central Goods and Services Tax Act, 2017 (for short "***the CGST Act***") and these provisions being mandatory, no order could have been passed on the

said Show Cause Notice; (ii) that the impugned order is passed without taking into consideration most of the submissions of the Petitioner, especially in relation to the fact that the Show Cause Notice itself was time barred, and therefore, no order could have been passed; (iii) that on merits, the 2nd Respondent did not follow the judgment of the Jurisdictional High Court, namely this Court, in the case of ***Vodafone Idea Limited v/s The Union of India & Ors [2022-VIL-486-Bom: 2022 SCC Online Bom 1485].*** For all these reasons it is submitted that the impugned order has to be quashed and set aside.

2. The learned counsel appearing on behalf of all the Respondents sought four weeks time to file an affidavit in reply to the above Writ Petition. Acceding to his request, we direct that the affidavit in reply, if any, shall be filed on or before 4th November 2025 and a copy of the same shall be served on the advocates for the Petitioner.

3. If the Petitioner wants to file any affidavit in rejoinder, they are free to do so by 11th November 2025 and serve a copy of the same on the advocates for the Revenue.

4. As far as ad-interim relief is concerned, we have heard the learned counsel for the parties. Prima facie, we find force in the argument canvassed on behalf of the Petitioner that the Show Cause Notice dated 30th October 2024 was served on the registered email address of the Petitioner only on 18th February 2025. In fact, it is not in dispute before us, that the Show Cause Notice for Financial Year 2020-2021 ought to have been served by 27th November 2024. In the facts of the present case, for Financial Year 2020-21 the Show Cause Notice was served on 27th November 2024, but according to the Petitioner, not on the authorized email address as reflected in the portal of the GST Authorities. In this regard Mr. Shroff brought to our attention Exhibit-S to the Petition which clearly reflects not only the authorized signatory, but also the authorized email address which is OSPLINDIAITX@fb.com. However, on 27th November 2024, the Show Cause Notice has been served on octantisgst@gmail.com.

5. In the Petition, it is specifically averred that at the time of applying for registration, octantisgst@gmail.com was given as the primary authorized signatory's email id and the same was amended on the GST portal on 15th February 2022. It has also been brought to our attention that all correspondence after 15th February 2022 has also taken place between the Petitioner and the GST department on the email id OSPLINDIAITX@fb.com.

6. As an example, our attention was drawn to page 168 of the paper book which is an email dated 18th April 2023 addressed by the GST Authorities to the Petitioner attaching the GST Audit Intimation Letter, as well as page 182 which is an email dated 19th January 2024 addressed by the GST Department to the Petitioner attaching the GST Audit Observation Letter in respect of the GST audit conducted on the Petitioner's unit for the period from April 2020 to March 2022. Even the hearing fixed for the Pre-Show Cause Notice Consultation was served by the GST Department on the Petitioner via email dated 24th April 2024 at the email address OSPLINDIAITX@fb.com. This email can be found at page 203 of the paper book.

7. All this material, atleast prima facie, goes to show that the GST Department was very well aware that the authorized email address was changed from octantisgst@gmail.com to OSPLINDIAITX@fb.com from February 2022 onwards.

8. As mentioned earlier, the Show Cause Notice has been served on the authorized email address, namely, OSPLINDIAITX@fb.com only on 18th February 2025. We may once again clarify that the Show Cause Notice was

served on 27th November 2024, but not on the authorized email address but on octantisgst@gmail.com. This being the case, atleast prima facie, we find that the Show Cause Notice was time barred.

9. This apart, we find that this argument was specifically raised before Respondent No.2. This argument, however, has not been considered by Respondent No.2, in the impugned order. Even the decision of this Court in ***Vodafone Idea Limited (supra)*** was cited before Respondent No.2 and we find no discussion on that decision in the impugned order.

10. For all these reasons, we are of the opinion that the Petitioner has made out a strong prima facie case for stay of the operation of the impugned order.

11. We must hasten to clarify that as far as the issue of Show Cause Notice being time barred is concerned, the same will apply to Financial Year 2020-2021. The same would not apply to Financial Year 2021-22 which was also the subject matter of the Show Cause Notice as well as the impugned order. However, not considering the arguments of the Petitioner especially in relation to the applicability of the judgment of ***Vodafone Idea Limited (supra)***, will apply to both financial years.

12. In view of the aforesaid discussion, we find that the Petitioner has made out a strong prima facie case for staying the operation of the impugned order dated 27th February 2025. Accordingly, there will be ad-interim relief in terms of prayer clause (d) which reads thus:-

> *"d) For an interim order and injunction, pending the hearing and final disposal of the Petition:*
>
> *i. Staying the operation of the Impugned Order dated 27 February 2025 (**"Exhibit A"**) issued by Respondent No.2;*
>
> *ii. restraining the Respondents, their officers, servants and agents from taking any action in pursuance of or in implementation of the Impugned Order dated 27 February 2025 (**"Exhibit A"**) issued by Respondent No.2."*

13. This ad-interim order shall continue until further orders. We now place the Writ Petition on Board "for admission" on 20th November 2025.

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14. We make it clear to the Revenue that the reply shall be filed within the time stipulated in this order, failing which we will proceed on the basis that the Respondents have nothing to say in the matter. We had passed this direction for the simple reason that they were already given four weeks time to file an affidavit in reply as far back as on 4th July 2025.

15. Stand over to 20th November 2025 for admission.

16. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.] **[B. P. COLABAWALLA, J.]**

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