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RAVI SHANKAR MANDAVI
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2026:CGHC:1836

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 2 of 2026

1 - Rohan Tanna S/o Vipin Chandra Tanna Aged About 31 Years R/o 25, Vallabh Colony, Ward No. 50, Shahid Pankaj Vikram Ward, VTC Raipur, Chhattisgarh

... Petitioner

versus

1 - Union Of India Through Its Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi- 110011

2 - Central Board Of Indirect Tax And Customs Through Its Chairman, Department Of Revenue, North Block, New Delhi 110001

3 - Joint Commissioner CGST And Central Excise, Raipur (C.G.) Through The Office Of The Principal Commissioner CGST & Central Excise, GST Bhawan, Tikrapara, Dhamtari Road, Raipur, Chhattisgarh 492001

... Respondents

(Cause title as taken from Case Information System)

For Petitioner	:	Mr. Anmol Singh, Advocate
For Respondent No.1	:	Mr. Niraj Baghel, Advocate appears on behalf of Mr. Ramakant Mishra, DSGI
For Respondents No.2 & 3	:	Mr. Maneesh Sharma, Advocate

Hon'ble Shri Justice Naresh Kumar Chandravanshi

Order on Board

13/01/2026

1. Heard.

2. This petition has been preferred by the petitioner seeking following relief(s) :

> "10.1 Issue an appropriate writ, order or direction in the nature of certiorari quashing and setting aside the impugned Order-in-Original No. 120/JC/GST/2024-25 dated 05.02.2025, passed by the Joint Commissioner, CGST & Central Excise, Raipur Commissionerate, insofar as it relates to the Petitioner;
>
> 10.2 Quash the personal penalties aggregating to ₹1,37,31,013/-(Rupees One Crore Thirty-Seven Lakhs Thirty-One Thousand Thirteen Only) imposed upon the Petitioner under Sections 122(1), 122(3), and 125 of the CGST Act, 2017, as being without jurisdiction, arbitrary and unsustainable in law;
>
> 10.3 Quash the recommendation for prosecution under Section 132(1) of the CGST Act made against the Petitioner, as recorded in Clause (x) of the impugned order, being wholly unwarranted and unsupported by statutory requirements;
>
> 10.4 Direct the Respondents to forthwith release, withdraw, lift or annul any lien, attachment, debit freeze, garnishee proceedings or other coercive recovery measures initiated pursuant to or in furtherance of the impugned adjudication order dated 05.02.2025;
>
> 10.5 Pass any other order or issue such directions as this Hon'ble Court may deem fit in light of the facts and circumstances of the present case, in the interest of justice."

3. Learned counsel for the petitioner would submit that without due service of notice to the petitioner, order impugned dated 05.02.2025 imposing penalty of Rs.1,35,31,013/- has been passed, thus impugned order has been passed against the

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petitioner without following the principle of natural justice, hence, the petition may be admitted for hearing.

4. Per contra, learned counsel appearing for the respondents No.2 & 3 would submit that earlier notice under Section 74 of the Central Goods and Services Tax Act, 2017 (hence hereinafter referred to as "the Act, 2017") was sent to the petitioner and copy of the such notice (Annexure P/2) dated 31.10.2022 has been filed by the petitioner himself. Despite service of notice and even after providing due opportunity of personal hearing vide notices dated 07.06.2024, 28.06.2024, 20.11.2024 and 04.12.2024, as has been mentioned in para 20 of the impugned order, the petitioner did not appear before the adjudicating authority/respondent No.3, therefore, impugned order has been passed. He further submits that since final order has been passed by the adjudicating authority which may be challenged by the petitioner under Section 107 of the Act, 2017 therefore, this writ petition is not maintainable, hence, the same may be dismissed.

5. I have heard learned counsel for the parties and perused the material available on record.

6. Perusal of record shows that petitioner himself has filed copy of notice (Annexure P/2) issued by the adjudicating authority/respondent No.3 under Section 74 of the Act, 2017. Para 20 of impugned order Annexure P/1 further shows that several opportunities of personal hearings were accorded to the petitioner

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and other persons vide notices dated 07.06.2024, 28.06.2024, 20.11.2024 and 04.12.2024, despite that, they did not appear before the adjudicating authority, hence, it can not be said that proper opportunity of hearing has not been provided to the petitioner. Further, impugned order (Annexure P/1) was passed by the adjudicating authority/respondent No.3 on 05.02.2025, but instead of filing appeal under Section 107 of the Act, 2017, it is being challenged by the petitioner by filing writ petition, that too, after about 11 months from the date of passing of impugned order.

7. Having considered the aforesaid facts and further considering the fact that there is alternative remedy available to the petitioner to file appeal against the impugned order under Section 107 of the Act, 2017, before Appellate Authority, hence, I am not inclined to entertain instant writ petition invoking extra ordinary jurisdiction of this Court.

8. Consequently, this writ petition is hereby dismissed.

Sd/-
(Naresh Kumar Chandravanshi)
Judge

Ravi Mandavi