

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 7865 of 2025**

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**SAI CONSULTING ENGINEERS PRIVATE LIMITED**  
**Versus**  
**UNION OF INDIA & ORS.**

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**Appearance:**

**MR. NIKHIL GUPTA, ADVOCATE WITH HIREN J TRIVEDI(8808) for the**  
**Petitioner(s) No. 1**  
**MS. SHRUNJAL T. SHAH, ASSISTANT GOVERNMENT PLEADER for the**  
**Respondent(s) No. 7**  
**MS HARDIKA VYAS(11450) for the Respondent(s) No. 1,2,3,4,5,6**

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

**Date : 11/07/2025**

**ORAL ORDER**  
**(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

1 Heard learned advocate Mr.Nikhil Gupta with learned advocate Mr.Hiren Trivedi for the petitioner and learned advocate Ms.Hardika Vyas for the respondent appearing on advance copy.

2 Learned advocate Mr.Gupta for the petitioner submitted that the respondent authorities have passed the impugned order in

great haste. He pointed out that only one day time was granted to comply with the audit queries from 25.07.2024 to 26.07.2024, and thereafter, only one day time was granted to comply with the intimation in Form DRC-01A from 31.07.2024 to 01.08.2024.

3 It was submitted that the query memo was issued on 25.07.2024 and the Form DRC-01A was issued on 31.07.2024, and thereafter, immediately the impugned show-cause notice was issued on 03.08.2024 which clearly shows that the respondent authorities have, in order to save the limitation for the Financial Year 2017-18 has issued the show-cause notice ignoring the request made by the petitioner to grant sufficient time to file compliance to the Audit Queries as well as the intimation in Form DRC-01A.

4 Learned advocate Mr.Gupta, invited the attention of the Court to the letter dated 01.08.2024 at page 109 Annexure'H', whereby, request for extension was made. But, instead of any reply or response thereto, straightaway a notice in Form DRC-01 was issued on 03.08.2024. It was therefore submitted that the impugned show-cause notice was issued with premeditated mind by the respondent authorities which has resulted into huge demand by way of an Order-in-Original dated 25.01.2025 which is under challenge.

5 In support of his submissions, Mr.Gupta, learned advocate, relied on the following decisions:

- (1) ***Tinbox Company New Delhi vs. CIT, New Delhi.***, reported in ***(2001) 9 SCC 725.***
- (2) ***Yaduka Agrotech Pvt Ltd vs. Commissioner***

*of CTST., reported in 2022 (66) G.S.T.L 385 (S.C) .*

*(3) Commissioner of CGST, Kolkata, Audit-I vs. Saumya Agrotech Pvt Ltd., reported in 2022 (66) G.S.T.L. 387 (Cal) .*

*(4) Nanhe Mal Munna Lal vs. State of U.P., reported in (2023) 5 Centax 232 (All.)*

*(5) Simon India Ltd vs. CT and GST Officer, Cuttack-II Circle, Cuttack., reported in (2022) 1 Centax 170 (Ori.)*

*(6) Spinclabs Pvt Ltd Vs. Commissioner of Delhi Goods and Services Tax., reported in 2024 (85) G.S.T.L 264 (Del.)*

6 Considering the above submissions, issue notice to the respondent, returnable on 04.09.2025.

By way of an ad-interim relief, no coercive action shall be taken against the

petitioner by the respondent during the pendency of the petition.

Direct service through E-mail is permitted.

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

BIMAL

**(PRANAV TRIVEDI,J)**