

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 2392 of 2026**

=====

SINGHVI TRANDELINK LLP & ANR.

Versus

STATE OF GUJARAT & ANR.

=====

Appearance:

MR MIHIR JOSHI, SENIOR ADVOCATE WITH
MR AMAL PARESH DAVE, MR PARESH M DAVE, DHAVAL K SHAH AND
PARTH RACHH, ADVOCATES for the Petitioner(s) No. 1,2
MR HARSHVARDHAN SHARMA, AGP for the Respondent(s) No. 1,2

=====

CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI**Date : 05/03/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. **Rule.** Learned Assistant Government Pleader waives service of notice of Rule on behalf of the respondents.

2. Pursuant to the order dated 24.02.2026, learned Senior Standing Counsel Mr.Utkarsh Sharma, assisted by learned AGP Mr.Harshvardhan Sharma has submitted that an affidavit dated 02.03.2026 has been filed before this Court pointing out all the relevant details. He has referred to the documentary evidence mentioned in the said affidavit and has further submitted that the issue with regard to the non-cross-examination of the witnesses has also been explained therein. On instructions received from the officer- Mr.Ronak Thoriya, Assistant Commissioner (SGST), who is present before this Court, it is submitted that the explanation given in the affidavit relating to non-cross-examination of the witnesses, though explained by

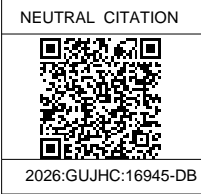


the deponent, does not appear to be in consonance with the settled position of law and that an appropriate opportunity was required to be extended to the petitioners to cross-examine the relevant witnesses, as demanded. Apropos non-supplying of the documents, mentioned in the affidavit-in-reply, it is contended that the same are supplied during the course of inquiry and not along with the show cause notice.

3. Under the circumstances, since we find that the documents on which reliance has been placed during the investigation / inquiry were supplied to the petitioners subsequently and not along with the show cause notice, the same would amount to violation of the principles of natural justice. The second aspect pertains to the refusal to extend the opportunity of cross-examination, as demanded by the petitioners, of those witnesses whose statements have been relied upon by the department. Such inaction also violates the fundamental principle of fair opportunity of hearing.

4. Thus, only on these two short grounds, the impugned order deserves to be quashed and set aside. The matter is remanded to the respondent authority for a fresh inquiry / investigation from the stage of issuance of the show cause notice.

5. We direct that all the documents on which reliance is placed by the respondents shall be supplied to the petitioner along with the list of Relied Upon Documents (RUDs). In the event, the petitioner requests cross-examination of any witnesses whose statements are relied upon by the



department, such opportunity shall be extended and appropriate orders shall be passed in accordance with law. The inquiry shall be completed within a period of three months.

6. We further direct that the petitioners shall fully cooperate with the investigation / inquiry.

7. It is clarified that we are not setting aside the show cause notice and the inquiry shall proceed thereafter, after the RUDs are supplied to the petitioners.

8. With these observations, the present writ petition stands allowed. The matter is remanded back to the respondent authority accordingly. Rule is made absolute to the aforesaid extent.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(PRANAV TRIVEDI, J)

MAHESH/08