

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 14717 of 2026

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MUSTUFAMIYA HUSSAINMIYA SHAIKH PROPRIETOR OF M/S MUSTUFA
SALES AGENCY
Versus
STATE OF GUJARAT & ORS.

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Appearance:
HIREN J TRIVEDI(8808) for the Petitioner(s) No. 1
MR RAJ TANNA AGP for the Respondent(s) No. 1,2,3

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

Date : 16/10/2026
ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. When the matter is taken up for hearing, learned AGP Mr.Tanna, upon instructions of Mr. Chetan Vimalchandra Joshi, Deputy Commissioner of State Tax (Appeals) Div.2-Ahmedabad, has tendered the notices of personal hearing. It is pursuant to note that there are three notices, which are tendered bear the same date i.e. 16.04.2026, whereas the notice numbers in all the three notices are different. The notices are issued by the appellate authority, intimating the petitioner to personally remain present on the specified dates mentioned therein.

2. The first notice dated 16.04.2026 bearing notice No. ZD240426071182M was digitally signed by the Deputy Commissioner on the same date at 16:17:49 hrs, fixing the date of personal hearing on 18.04.2026 at 12:18 p.m. The second notice bearing notice No. ZD240426071194H was also issued on 16.04.2026, which was digitally signed at 16:18:42 hrs intimating the petitioner to personally remain present on 21.04.2026 at 01:17pm. The third notice bearing notice No.

ZD240426071202S was digitally signed at 16:19:29 hrs on same date i.e. on 16.04.2026, intimating the petitioner to personally remain present on 24.04.2026 at 12:18 pm.

3. We are shocked and appalled to notice that the system permits issuing three notices on the same date having three different numbers and intimating three different dates and time for personal hearing to the petitioner. It is a very serious lacuna which would permit the concerned authority to manipulate the system by generating three notices on the same date, digitally signed within an interval of approximately two minutes.

4. In view of the aforesaid facts, we direct the Chief Commissioner of State Tax, being the highest authority to file a report on the functioning of the portal and the process of allowing the competent officer to generate notices on the same date by intimating three different dates of personal hearings to the petitioner. Such report shall be filed by the next date of hearing, failing which, the Court would be constrained to pass strictures against the authorities, who has manipulated the system by generating three notices in an interval of almost two minutes intimating the petitioner three different personal hearing dates and with different times.

5. Registry is directed to intimate the present order to all the three respondents. Meanwhile, we direct the appellate authority to pass a fresh appellate order which shall be placed on the next date of hearing.

6. We clarify that in case the explanation is found unsatisfactory, an exemplary costs shall be imposed on the erring officer.

List the matter on **26.10.2026, on top of the Board.**

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

sd/-
(VAIBHAVI D. NANAVATI, J)

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