

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.04.2018

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.9237 of 2018

and

W.M.P.No.11049 of 2018

M/s. Sai Industries,
rep. by Proprietor Mr.S.Vinoth Kumar

...Petitioner

Vs.

Senior Intelligence Officer,
Directorate General of Goods and
Services Tax Intelligence,
Chennai Zonal Unit,
C-3, C-Wing, II Floor,
Rajaji Bhavan, Besant Nagar,
Chennai - 600 090.

....Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records in proceedings, in F.No.INV/DGGSTI/CZU/ST/30/2018, dated 22.02.2018, on the file of the respondent herein and to quash the same and to direct the respondent to return the records maintained in the annexure to the Mahazar, dated 01.02.2018, to the petitioner Institution.

For Petitioner : Mr.S.Sadasharam

For Respondent : Mr.V.Sundareswaran
Senior Standing Counsel

ORDER

Heard Mr.S.Sadasharam, the learned counsel appearing for the petitioner and Mr.V.Sundareswaran, the learned Senior Standing Counsel appearing for the respondent.

2. The petitioner has questioned the communication, dated 22.08.2018, which appears to be in the nature of summons, directing the petitioner to approach the jurisdictional Range Officer, and obtain registration under the provisions of the Finance Act, 1994.

3. The petitioner would state that, already they obtained registration. However, it is pointed out by the learned Senior Standing Counsel for the respondent that the registration was

obtained only under the General Sales Tax Act. In the written instructions received by the learned Senior Standing Counsel for the respondent, dated 16.04.2018, it is stated that, the Zonal Unit had registered an offence case against the petitioner Institutions vide IR. No.58 of 2018, dated 20.03.2018, and brief note on the facts relating to the offence case is also submitted before this Court. In any event, the impugned proceeding is only a direction given to the petitioner to approach the jurisdictional Range Officer, which is in the nature of summons or direction, it cannot be quashed. If, for any reason, the petitioner is of the opinion that, they need not obtain registration under the Finance Act, it is for them to explain the same to the Range Officer. Therefore, on the grounds raised by the petitioner, the impugned proceedings cannot be quashed.

4. For the above reason, the Writ Petition is disposed of, by directing the petitioner to appear before the Range Officer, and take whatever stand, which is permissible in law. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

sd

To

Senior Intelligence Officer,
Directorate General of Goods and
Services Tax Intelligence,
Chennai Zonal Unit,
C-3, C-Wing, II Floor, सतयमेव जयते
Rajaji Bhavan, Besant Nagar,
Chennai - 600 090.

+1cc to Mr.S.SADASHARAM, Advocate, S.R.No.30638

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NA(CO)
TR(16/05/2018)