

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.185 of 2018 &

W.M.P.No.250 of 2018

M/s.Cetex Petrochemicals Ltd
Rep by its Managing Director, S.Ilanahai
Manali
Chennai-600 068

... Petitioner

v.

The Principal Commissioner of GST
Central Excise and Service Tax
Chennai North Commissionerate
26/1, Mahatma Gandhi Road
Nungambakkam
Chennai-600 034

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records relating to the show cause notice No.05/2017-18 GST CH.N dated 06.10.2017 issued by the respondent and to quash the same as arbitrary, unsustainable in law and contrary to law.

For Petitioner : Mr.A.Mudikannan

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

The petitioner has filed the above writ petition challenging the show cause notice dated 06.10.2017.

2. This court entertained the writ petition challenging the show cause notice on the ground that in respect of similar issue earlier show cause notice proceedings were dropped by order dated 23.08.2017. However, the said order has not been set aside by the Commissioner of Appeals.

3. In view of the above, the impugned show cause notice dated 06.10.2017 cannot be quashed. Accordingly, the writ petition is dismissed. The petitioner is granted 30 days time to submit their reply to the impugned show cause notice. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes/No

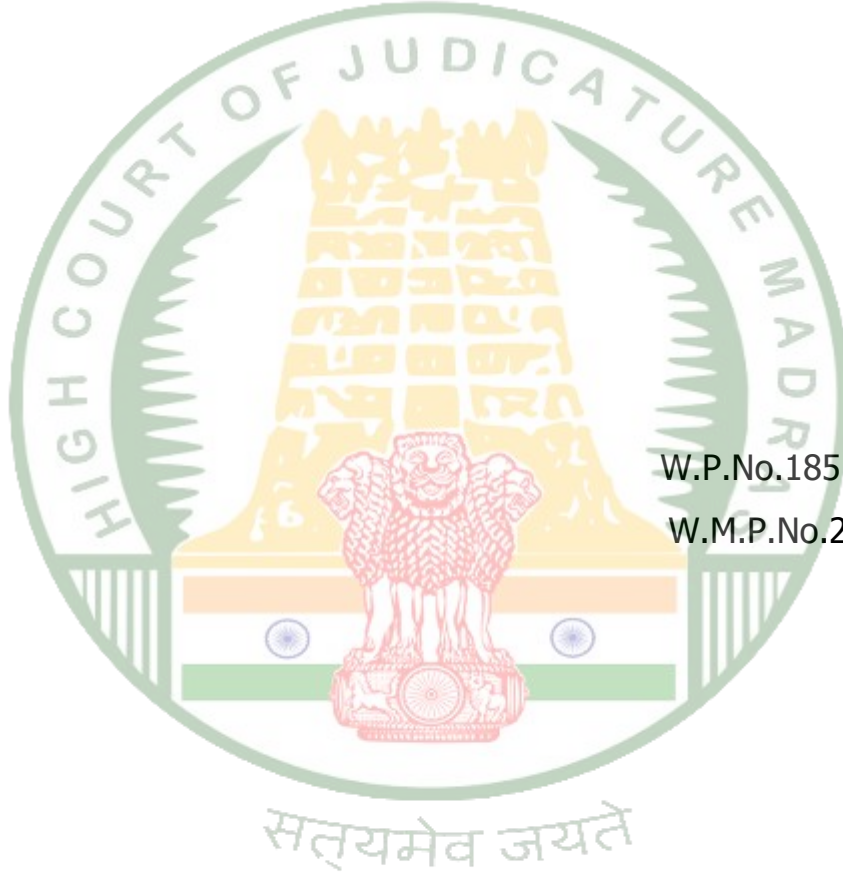
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To

The Principal Commissioner of GST
Central Excise and Service Tax
Chennai North Commissionerate
26/1, Mahatma Gandhi Road
Nungambakkam, Chennai-600 034

T.S.SIVAGNANAM, J

Rj



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