

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.19844 of 2011
and
M.P.No.1 of 2011

P.S.S.Somasundaram Chettiar

...Petitioner

Vs

The Superintendent of Central Excise,
Manamadurai Range,
O.V.C. Higher Secondary School
Shopping Complex,
Manamadurai - 630606.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the respondent, relating to the summon, dated 16.08.2011 in O.C.No.323 of 2011 and quash the same.

For Petitioner : Mr.Nu.Prasanna
for M/s.Sai Bharath and Ilan

For Respondent : Mr.T.Pramod Kumar Chopda, SPC

ORDER

The summon issued to the petitioner herein under Section 14 of the Central Excise Act, 1944, is put under challenge in the present writ petition.

2. The grounds raised by the petitioner in the present writ petition is that the summon does not disclose the issue for which the petitioner has been called to appear. Apart from that, no valid grounds have been raised challenging the summon.

3. In my view, if the petitioner intends to know the purpose for which the summon has been issued, it is always open to him to appear before the concerned authorities and seek for

details of the purpose for which the summon has been issued and this Court will not be justified in invoking its powers under Article 226 of the Constitution of India to quash the proceedings itself on this ground. Nevertheless, if the petitioner is granted an opportunity to appear before the concerned authorities and the authorities inturn are directed to furnish details about the investigation against the petitioner herein, the ends of justice would be secured.

4. In the light of the above observations, the respondent is granted liberty to issue fresh summons to the petitioner herein in connection with the proceedings, which they intend to conduct under Section 11 of the Central Excise Act. While conducting such proceedings under Section 11, the respondent shall give due opportunity to the petitioner herein and provide details of the investigation, which they intend to conduct against the petitioner herein.

5. With the above observations, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS)

//True copy//

Sub Assistant Registrar

hvk

To

The Superintendent of Central Excise,
Manamadurai Range,
O.V.C. Higher Secondary School
Shopping Complex,
Manamadurai - 630606.

+1cc to Mr.T.Pramod Kumar Chopda, SPC, Advocate SR.No.55899

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CA(CO)
GMY(07/08/2019)