IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.12.2019

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5469 of 2014
and M.P.Nos.1 and 2 of 2014

M/s.Yound Brand Apparel Pvt.Ltd,
Rep by Chief Financial Officer,
Kattuputhur Village,
Ozhaiyur Post, Uthiramerur Taluk,
Kanchipuram District. ... Petitioner

Vs.

1.The Commissioner of Central Excise & Service Tax,
Pondicherry Commissionerate,
Pondicerry.

2.The Superintendent of Central Excise,
Maduranthagam I Range,
64, Alagesan Nagar,
Chengalpet - 603 001.

3.The Assistant Commissioner of Central Excise (Service Tax),
Villupuram Range,
Villupuram. ... Respondents

Prayer: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, call for the records of the 2nd respondent in OC No.47/2014 and quash the proceedings dated 12.02.2014 issued therein and further direct the respondents not to take any coercive steps to recover the service tax amount on the basis of the "findings" of the Audit Wing without passing assessment order as contemplated under the Finance Act, 1993.

For Petitioner	:	Mr.B.Raveendran
For Respondents	:	Mr.K.S.Ramasamy

O R D E R

Heard the learned counsel for the petitioner and the respondents.

2. In this writ petition, the petitioner has challenged the communication dated.12.2.2014 issued by the Superintendent of Central Excise calling upon the petitioner to pay the arrears of tax based on the Internal Audit Officers Objection.

3. There is no merits in the present writ petition as the impugned letter is merely a reminder asking the petitioner to pay the arrears of tax as per Internal Audit Officers Objection. In case the petitioner had any objection to the report of the Internal Audit Officers, it was open to the petitioner to file a reply. Thereafter, the 2nd respondent would have either dropped the proceedings or issued a show cause notice in accordance with law.

4. Therefore, I do not find any merits in the present writ petition. The writ petition is liable to be dismissed. Since there was an interim order passed by this Court on 24.02.2014, I direct the respondents to issue an appropriate Show Cause Notice to the petitioner within a period of 30 days from date of receipt of copy of this order. In case the petitioner chooses to participate in the said show cause proceedings, the petitioner may file a representation/reply in which case the 2nd respondent may consider the representation of the petitioner before passing orders. In case the petitioner fails to co-operate in the said proceeding, appropriate orders may be passed on merits in accordance with law within a period of thirty days thereafter.

5. The writ petition stands disposed with the above observation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-VIII)

// True Copy//

Sub Assistant Registrar

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To

1.The Commissioner of Central Excise & Service Tax,
Pondicherry Commissionerate,
Pondicerry.

2.The Superintendent of Central Excise,
Maduranthagam I Range,
64, Alagesan Nagar,
Chengalpet - 603 001.

3.The Assistant Commissioner of Central Excise (Service Tax),
Villupuram Range,
Villupuram.

+1cc to Mr.B.Raveendran, Advocate, SR.No.101817.
+1cc to Mr.K.S.Ramasamy, Advocate, SR.No.101038.

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and M.P.Nos.1 and 2 of 2014

SSP(CO)
CSR: 24.02.2020