



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.5197 of 2017
and
W.M.P.No.5519 of 2017

M/s.Aircel Cellular Ltd.,
Rep. by its Assistant General Manager
(Taxation), Mr.M.Vijayakumar,
Spencer Plaza, 5th Floor,
769, Anna Salai,
Chennai - 600002.

...Petitioner

Vs

1. Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.
2. The Central Board of Excise & Customs,
North Block,
New Delhi.
3. The Office of the Commissioner of
Service Tax,
Service Tax Commissionerate - II,
Newry Towers, No.2054 - I,
IInd Avenue, Anna Nagar,
Chennai - 600040.
4. The Office of the Commissioner of
Service Tax,
Service Tax Commissionerate - I,
Newry Towers, No.2054 - I,
IInd Avenue, Anna Nagar,
Chennai - 600040.
5. The Additional Director General
Directorate General of Central Excise
Intelligence,
Chennai Zonal Unit,



C-3, C-Wing, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai - 600090.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Prohibition, prohibiting the 3rd respondent from adjudicating the Show Cause Notice No.98/2016 dated 20.10.2016.

For Petitioner : Mr.Lakshmi Kumaran
For Respondents: Mr.A.P.Srinivas, SSC

ORDER

The notice under challenge in the present writ petition is a show cause notice dated 20.10.2016, calling for petitioner's explanation on the further action contemplated.

2. It is a settled provision that a writ petition will not usually lie against the show cause notice, unless under very limited circumstances. The grounds raised in the present writ petition cannot be termed to be such a circumstance, whereby the writ petition can be maintained. If at all the petitioner is aggrieved, it is always open to him to file his objections to the show cause notice before the concerned authorities.

3. In the light of the above observations, the petitioner is granted liberty to file their objections to the impugned show cause notice dated 20.10.2016, within a period of 15 days from the date of receipt of copy of this order. As such, no further orders are required in the present writ petition, warranting interference to the show cause notice.

4. Accordingly, the writ petition stands closed. No costs. Consequently, connected miscellaneous petition is closed.

s/d-

Assistant Registrar(CS VIII)

True Copy

Sub-Assistant Registrar

hvk

To

1. The Secretary,
Union of India,
Ministry of Finance,
Department of Revenue,
New Delhi.



2. The Central Board of Excise & Customs,
North Block,
New Delhi.

3. The Office of the Commissioner of
Service Tax,
Service Tax Commissionerate - II,
Newry Towers, No.2054 - I,
IInd Avenue, Anna Nagar,
Chennai - 600040.

4. The Additional Director General,
Directorate General of Central Excise
Intelligence,
Chennai Zonal Unit,
C-3, C-Wing, II Floor, Rajaji Bhavan,
Besant Nagar, Chennai - 600090.

5. The Service Tax Commissionerate - I
The Office of the Commissioner of
Service Tax,
Newry Towers, No.2054 - I,
IInd Avenue, Anna Nagar,
Chennai - 600040.

+3 Ccs to Mr. Lakshmi Kumaran, Advocate sr 58245.

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and
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PVS (CO)
SP(14/08/2019)