

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 20.09.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.27705 & 27710 of 2019

and

W.M.P.Nos.27230 & 27231 of 2019

M/s. A.A.Traders

represented by its Proprietor

Mr.Mohamed Ali Noor Mohamed

No.4/7, Ibrahim sahib Street,

Broadway, Chennai,

Tamil Nadu - 600 108.

...Petitioner in W.P.No.27705/2019

M/s. Ayaan Traders

represented by its Proprietor

Mr.Hajimohamed Basilali

No.199, Prakasam Road,

Broadway, Chennai

TamilNadu - 600 108

...Petitioner in W.P.No.27710/2019

Vs.

The Superintendent of GST & Central Excise

Office of the Principal Commissioner of GST and

Central Excise Chennai North Commissionerate

GST Bhavan, 26/1

Mahatama Gandhi Road,

Nungambakkam, Chennai - 34.

... Respondent in both W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to direct the respondents to call for the records relating to the impugned notice of the respondent herein vide File C.No.IV/06/245/2019-HPU GrX, Summons Nos.1174/2019 & 1173/2019 dated 09.09.2019 and quash the same as illegal and improper.

For Petitioners: Mr.S.Kingston Jerold

For Respondent : Mr.K.S.Ramasami

C O M M O N O R D E R

These writ petitions are filed challenging the proceedings dated 09.09.2019, which is nothing but a summon issued under Section 70 of the Central Goods and Services Tax Act, 2017.

2. The petitioners were called upon to appear along with documents and details on 13.09.2019 and 12.09.2019 respectively in respect of an enquiry being held by the respondent in connection with the alleged evasion of GST by the petitioner in each case.

3. Though the present writ petitions are filed by contending that the summon was issued by granting short time for the petitioners to appear and therefore, it has to be quashed, I am not inclined to entertain such a request as it is for the petitioners to approach the respondent and seek for sufficient time for appearance. Without doing so, the petitioners had straightaway filed the present writ petitions.

4. Accordingly, these writ petitions are dismissed as not maintainable, however, by granting liberty to the petitioners to approach the respondent and seek for time, if necessary. No costs. Consequently, connected miscellaneous petition are closed.

Sd/-

Assistant Registrar(J)

//True copy//

Sub Assistant Registrar

vsi

To

The Superintendent of GST & Central Excise
Office of the Principal Commissioner of GST and
Central Excise Chennai North Commissionerate
GST Bhavan, 26/1
Mahatama Gandhi Road,
Nungambakkam, Chennai - 34.

+2cc to Mr.K.S.Ramasami, Advocate SR.No.87106, 87107

+2cc to Mr.G.Lavanya, Advocate SR.No.81050

W.P.Nos.27705 & 27710 of 2019

GMY(23/09/2019)