IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:08.01.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.34311 of 2018
and
W.M.P.No.39942 of 2018

M/s.Tamil Nadu Power Finance & Infrastructure Development Corporation Limited,
Represented by its General Manager (Finance)
Smt.A.Kala,
No.490/3-4, Anna Salai, Nandanam,
Tamil Nadu - 6000035. ...Petitioner

vs.

Directorate General of Goods and Service Tax Intelligence,
Chennai Zonal Unit, C-3, C-Wing, II Floor,
Rajaji Bhavan, Besant Nagar,
Chennai - 600090. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the respondent to refrain from issuing any further summons in this said matter.

For Petitioner : Mr.S.Muthuvenkataraman

For Respondent : Mr.V.Sundareswaran
Standing Counsel

O R D E R

The petitioner seeks for Mandamus to refrain the respondent from issuing any further summons.

2. Heard both sides.

3. The petitioner is a Company represented by its General Manager (Finance). The respondent alleged that the petitioner Company has not discharged appropriate service tax on the taxable service received by it. Consequently, the respondent initiated an investigation by issuing summons to the petitioner to appear with documents.

4. The grievance of the petitioner before this Court is that the petitioner is repeatedly called upon to appear before the respondent for one reason or other without there being a necessity. Therefore, the present writ petition is filed to prevent the respondent from issuing any further summon.

5. On the other hand, it is contended by the respondent that the petitioner is not co-operating with the investigation by giving statements. Therefore, the respondent is left with no other option in issuing repeated summons.

6. The prayer sought for as such, cannot be entertained, since the power to issue summons by the respondent cannot be curtailed when the matter is pending at the stage of investigation. However, as it is expressed by the petitioner that she made several appearance before the respondent, this Court is of the view that the respondent has to complete the examination of the petitioner by next hearing date. The learned counsel for the respondent submit that the petitioner can appear on 11.01.2019 at 11:00 AM in the morning before the respondent, so that the examination can be completed on that day. He has also submitted that the petitioner should co-operate with the investigation.

7. Needless to say that the petitioner should co-operate and appear on the said day so that the examination can be completed on the said day itself. As it is expressed before this Court that the petitioner is not being treated properly, during the previous appearance, without expressing any view on the merits of such allegation, the respondent is directed to complete the examination of the petitioner on 11.01.2019 without giving any room for any further allegation in the conduct of the examination. The petitioner is also permitted to take an authorized representative along with her on 11.01.2019 and such authorized representative shall sit within visionity and however beyond the hearing distance.

8. With the above direction, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

sni/cse

To

Directorate General of Goods and Service Tax Intelligence,
Chennai Zonal Unit, C-3, C-Wing, II Floor,
Rajaji Bhavan, Besant Nagar,
Chennai – 600090.

+1 cc to Mr.S.Muthuvenkataraman, Advocate, S.R.No.2241

+1 cc to Mr.V.Sundareswaran, Advocate, S.R.No.2036

W.P.No.34311 of 2018

RJI(CO)
SSM(09/01/2019)