

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.07.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.9519 of 2020
and WMP.No.11619 of 2020

M/s.EDAC Engineering Ltd
Rep. by its DGM Finance Mr. No.Venkatachalam
No.88 Anna Salai Guindy,
Chennai 600 032. ... Petitioner

Vs.

The Superintendent (ADJ)
Office of the Commissioner of GST and CE,
Chennai South 692 MHU Complex, Anna Salai,
Nandanam Chennai 600035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorarified Mandamus to call for the records in file C.No.V/15/68/2019 - CS Adj Personal Hearing Notice Dated 01/06/2020 on the file of the respondent and quash the same as illegal arbitrary and violative of principles of natural justice and consequently direct the respondent to not take coercive action in show cause Notice No.15/2019 (C) dated 08/07/2019 bearing C.No.V/15/68/2019 -CS Adj issued by the respondent till the curfew /lock down is lifted completely ad current N- Covid 19 pandemic Subsidies.

For Petitioner : Mr.Muthu Venkataraman

For Respondent : Mr.Rajnish Pathiyil

O R D E R

Heard Mr.S.Muthu Venkataraman, learned counsel for the petitioner and Mr.Rajnish Pathiyil, learned counsel for the respondent.

2. At request of both learned counsel and since the learned counsel for the respondent is armed with instructions, this writ petition is taken up for final disposal even at the stage of admission.

3. The petitioner challenges a personal hearing notice dated 01.06.2020 pursuant to a show cause notice dated 08.07.2019 and seeks a direction that the respondent not complete the proceedings without hearing the petitioner till such time normalcy is restored pursuant to the pandemic.

4. On instructions, Mr.Pathiyil, learned counsel for the respondent would submit that proceedings are still at large and the Department has every intention of completing the same only in accordance with law and after hearing the petitioner. He would assure the Court that the normal rule of restricting the personal hearings to three (3) has been put in abeyance during the present times bearing in mind the difficulties faced both by the officials as well as by assesses in conducting the proceeding and in participating in the same.

5. Nothing further requires to be said in the light of the aforesaid submissions that are recorded and this writ petition is closed. Personal hearings will be afforded at the mutual convenience of both parties and completed in due course, in accordance with law. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Superintendent (ADJ)
Office of the commissioner of GST and CE
Chennai South 692 MHU Complex, Anna Salai,
Nandanam, Chennai 600035.

+1cc to Mr.Rajnish Pathiyil, Advocate Sr.25236

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ad[co]
srg 03/08/2020