

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.09.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.11168 of 2020

and

WMP. No.13615 of 2020

VASSI HOSPITALITY PVT LTD,

Rep by its Managing Director MR. SIVAGNANAM,
No 30/10 Hopman, 2nd Street, Alandur,
Chennai-16.

.. Petitioner

Vs.

1 Commissioner Of GST and CE,
Chennai South Commissionerate,
692 MHU Complex, GST Nilayam,
Nandanam, Chennai-35.

2 Additional Director General,
Directorate General of Goods and Service
Tax Intelligence, Coimbatore Zonal Unit No.155-1,
Lakshmanan Street, Ukkadam,
Coimbatore- 641 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorarified Mandamus, Calling for the records in File No C.NO V/15/47/2019-CS ADJ Personal hearing Notice Dated 23.7.2020 on the file of the Respondent and quash the same as illegal arbitrary and violative of Principles of natural justice and consequently direct the respondnets to not take coercive action in Show Cause notice no 17/2019- ST MRU dated 19.4.2019 bearing F.NO INV/DCGI/COZU/M/93/2018-ST issued by the respondent till the curfew/ lockdown is lifted completely and the Current N Covid-19 Pandemic subsides.

For Petitioner : Ms.P.Jayalakshmi
For Respondent : Mr.Rajnish Pathiyil
Senior Central Government
Standing Counsel

O R D E R

The petitioner has challenged a personal hearing notice dated 23.07.2020, for which the petitioner states that it has been unable to appear. The only apprehension expressed by the petitioner is that since the hearing notice uses the term 'final', the matter would be concluded without further reference to it.

2. Mr.Rajnish Pathiyil, learned Senior Central Government Standing Counsel, who has just received the papers, assures the Court that the assessment will not be concluded hastily. Though the impugned notice is styled as final personal hearing notice, the petitioner will be heard either over video conference or by way of physical hearing at the mutual convenience of both the parties prior to conclusion of proceedings.

3. Recording the aforesaid submissions, this writ petition is closed. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Ska/sl

To

- 1.Commissioner Of GST and CE,
Chennai South Commissionerate,
692 MHU Complex, GST Nilayam,
Nandanam, Chennai-35.
- 2.Additional Director General,
Directorate General of Goods and Service
Tax Intelligence, Coimbatore Zonal Unit No.155-1,
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+1 cc to Mr.Rajnish Pathiyil , Advocate Sr.No. 28587

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RSV(CO)

RMP(14/09/2020)