

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.01.2020

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

WP.NOS.13435 OF 2019

AND

WMP.NOS.13541, 13542 & 13545 OF 2019

M/s.Karthikeyan Enterprises,
Represented by its Partner,
M.Ashok Kumar, No.3, Upparapally,
Thally Road, Denkanikottai Taluk,
Pin - 635 114.

.. Petitioner

Vs.

1. The Additional Director General,
The Directorate General of Goods and Service Tax Intelligence,
Coimbatore Zonal Unit,
No.155-1, Lakshmanan Street,
Behind Ukkadam Bus Stand,
Ukkadam, Coimbatore - 641 001.
2. The Senior Intelligence Officer,
Office of the Deputy Director,
Directorate General of Goods and Service
Tax Intelligence,
Hosur, Regional Unit,
222/1A1, SRM Tower,
Near RC Church, Outer Ring Road,
Shanthi Nagar, Hosur-635 109.
3. The Branch Manager,
Corporation Bank, Belagondappalli Branch,
Denkanikota Taluk, Hosur - 635 114.
Tamil nadu.

.. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the first respondent in Form GST DRC-22 issued in F.No.INT/DGGI/HRU/08/2019-GST/868 dated 27.3.2019 addressed to the third respondent and quash the same as issued contrary to the provisions of the Central Goods and Services Tax Act, 2017

and further direct the first and second respondents not to take any coercive steps against the petitioner company, its directors and its employees to recover the alleged taxes without passing assessment order after granting reasonable opportunity to the petitioner as contemplated under the provisions of the Central Goods and Services Tax Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.V.Sundareswaran,
Senior Panel Counsel
(for R1 & R2)

Mr.A.Jaishanker (for R3)

ORDER

Pursuant to my order dated 30.04.2019, R1 appears to have disposed the representation dated 31.03.2019 of the petitioner by his order dated 31.05.2019. This order has not been served on the petitioner as fairly stated by Mr.V.Sundareswaran, learned Senior Panel Counsel, who points out that the cover has been returned by the Postal Department with an endorsement 'no such address'. The order has thus been received by Mr.P.Rajkumar, learned counsel for the petitioner on 06.01.2020.

2.Thus, this writ petition is closed as nothing further survives in the same. Liberty is granted to the petitioner to challenge order dated 31.05.2019 in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

vs

To

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

2. The Senior Intelligence Officer,
Office of the Deputy Director,
Directorate General of Goods and Service
Tax Intelligence, Hosur, Regional Unit,
222/1A1, SRM Tower, Near RC Church, Outer Ring Road,
Shanthi Nagar, Hosur-635 109.

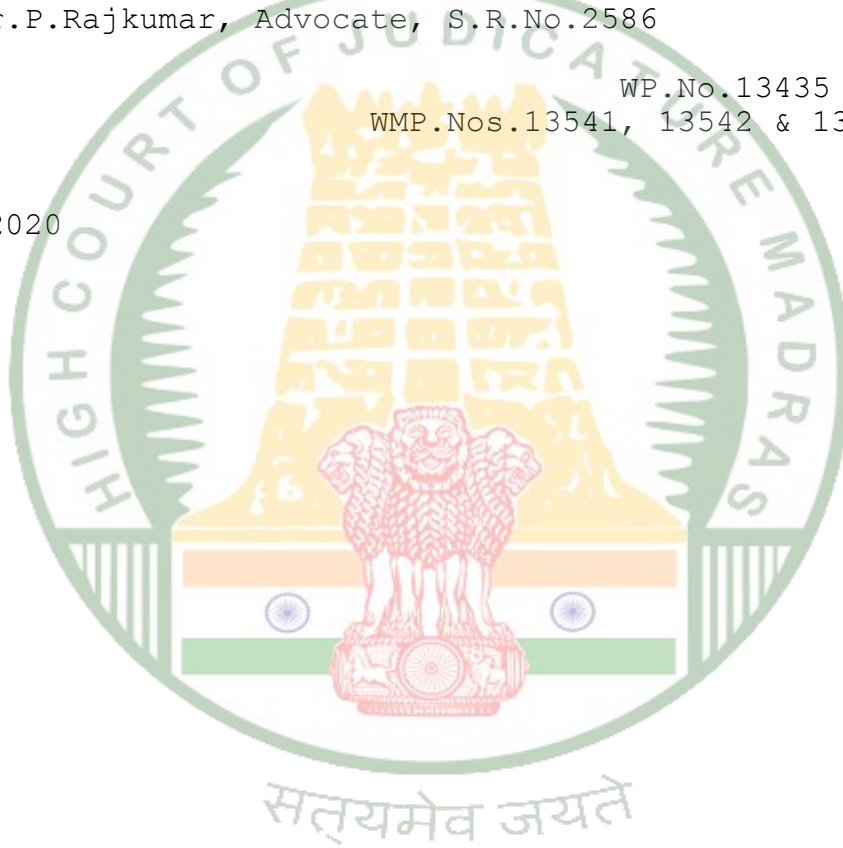
3. The Branch Manager,
Corporation Bank, Belagondappalli Branch,
Denkanikota Taluk, Hosur - 635 114.
Tamil nadu.

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.2840

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.2586

WP.No.13435 of 2019 and
WMP.Nos.13541, 13542 & 13545 of 2019

SSD(CO)
CS/28/02/2020



WEB COPY