



IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 3.1.2020

CORAM

THE HONOURABLE DR.JUSTICE VINEET KOTHARI
AND
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.A.Nos.3380 & 3392 of 2019
and C.M.P.Nos.21666 & 21783 of 2019

M/s.Ayaan Traders
rep. by its Proprietor,
Mr.Haji Mohamed Basilali
No.199, Prakasam Road,
Broadway, Chennai
Tamil Nadu 600 108. Appellant/Petitioner in WA 3380/2019

M/s.A.A.Traders,
rep. by its Proprietor
Mr.Mohamed Ali Noor Mohamed,
No.4/7, Ibrahim Sahib Street,
Broadway, Chennai,
Tamil Nadu 600 108. Appellant/Petitioner in WA 3392/2019

Versus

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

Respondent/Respondent in both cases

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent against the order dated 20.9.2019 in W.P.Nos.27705 and 27710 of 2019 passed by this court.

W.P.No.27705 of 2019: Writ Petition filed under Article 226 of Constitution of India seeking Writ of Certiorari Directing the Respondents call for the records relating to the Impugned notice of the Respondent herein vide File C.NO IV/06/245/2019- HPU GR x Summons No 1174/2019 DATED 9.9.2019 and quash the same as illegal and Improper.

W.P.No.27710 of 2019: Writ Petition filed under Article 226 of Constitution of India seeking Writ of Certiorari Directing the Respondents call for the records relating to the Impugned notice of the Respondent herein vide File C.NO IV/06/245/2019- HPU GR x Summons No 1173/2019 DATED 9.9.2019 and quash the same as illegal and Improper.



For Appellants : Ms.G.S.Aishwarya
For Respondent : Mrs.Hema Muralikrishnan
Standing Counsel

COMMON JUDGMENT

WEB COPY (Judgment of the court was made by Dr.VINEET KOTHARI, J.)

The present Appeals have been filed against the order dated 20.9.2019 passed by the learned Single Judge dismissing the Writ Petition, because the same was directed only against the Summons issued by the Respondent, Superintendent of GST & Central Excise, Chennai.

2. The learned Single Judge has dismissed the Writ Petition making the following observation:-

"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 petitions are closed."

3. Having heard the learned counsel appearing for the parties, we are satisfied that no interference in the matter is called for as the Writ Petition was filed only against a Summons issued and the Writ Petitions were premature on the face of them. The Petitioners/Appellants ought to have approached the Authority concerned and co-operate in the enquiry in the proceedings initiated against them by submitting relevant evidence and documents before the said Authority. At this stage, the Writ jurisdiction cannot be entertained.

4. Therefore, we do not find any error in the order passed by the learned Single Judge. The Writ Appeals are dismissed. No costs. Consequently, the connected Miscellaneous Petitions are also dismissed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk.



To:

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

+2cc to Mr.G.Lavanya, Advocate, S.R.No.55255

+1cc to Mr.Hema Muralikrishnan, Advocate, S.R.No. 395

W.A.Nos.3380 & 3392 of 2019

GJ(CO)
GN(07/01/2020)