

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2020

CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

Writ Petition No.34380 of 2017
and
WMP.No.38221 of 2017

Rohini Aircon Private Limited,
Rep. by its Director,
Sandhya Ramakrishnan,
2/1, Selakaracal,
Sulur, Coimbatore - 641 658 Petitioner

Vs.

The Superintendent of CGST and
Central Excise,
Coimbatore - IV D Range,
4/3B, Karuppanna Brothers Layout,
Saraswathy Nagar,
Kalangal Road,
Sulur, Coimbatore - 641 402. Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India to issue Writ of Certiorari calling the entire records connected with the letters O.C. No.373/2017 dated 07.08.2017, O.C.No.444 of 2017 dated 13.09.2017, O.C.No.450/2017 dated 19.09.2017 & O.C.No.620 of 2017 dated 23.11.2017 issued by the respondent and quash the same.

For Petitioner : Mr.J.V.Niranjana

For Respondent : Mr.A.P.Srinivas,
Senior Standing counsel

ORDER

The petitioner has challenged the impugned notice calling upon the petitioner to pay arrears for the dues in respect of the following companies.

SI.No	Party/person & address	Amount confirmed	Duty / Penalty confirmed / imposed
1	M/s.Rohini Fabricators Ltd, C-1-B, 1307/1, GIDC, Phase-IV, Naroda, Ahmedabad.	Rs.37,66,911/- + Interest Rs.38,048/- Rs.37,50,000/- Rs.3,00,000/-	Duty + Interest Penalty under Section 11AC / Rule 173Q Penalty under Rule 173Q & Rule 226 Redemption Fine
2	M/s.Rohini Industries, Coil C-1-B, 1307/1, GIDC, Phase-IV, Naroda, Ahmedabad	Rs.11,91,314/- + Interest Rs.22,251/- Rs.11,00,000/- Rs.1,00,000/-	Duty + Interest Penalty under Section 11AC / Rule 173Q Penalty under Rule 173Q & Rule 226 Redemption Fine
3	Mr.M.B.Chandran, Managing Director of M/s.Rohini Fabricators Ltd.,	Rs.2,00,000/-	Penalty under erstwhile Rule 209-A of CER.
	Mr.M.B.Chandran, Managing Director of M/s.Rohini Industries Coil	Rs.60,000/-	Penalty under erstwhile Rule 209-A of CER.

In the above companies, Managing Director is the shareholder in the petitioner's company and therefore the recovery proceedings have been issued to the petitioner.

2. I do not find any merits in the impugned notice calling upon the petitioner to pay the arrears of dues in respect of the above two companies and the Director, merely because, the Managing Director of the above two companies is also the shareholder of the petitioner's company.

3. Under these circumstances, this impugned notice is quashed while giving liberty to the respondent to initiate appropriate proceedings to recover the dues from the above two companies and its Managing Director in accordance with law.

4. With these observations, the above Writ Petition is allowed. No costs.

Sd/-

Assistant Registrar (JJ Act)

//True Copy//

Sub Assistant Registrar

drl

To

The Superintendent of CGST and
Central Excise,
Coimbatore - IV D Range,
4/3B, Karuppanna Brothers Layout,
Saraswathy Nagar, Kalangal Road,
Sulur, Coimbatore - 641 402.

+1cc to Mr.Niranjana & Associates, Advocate, S.R.No.473

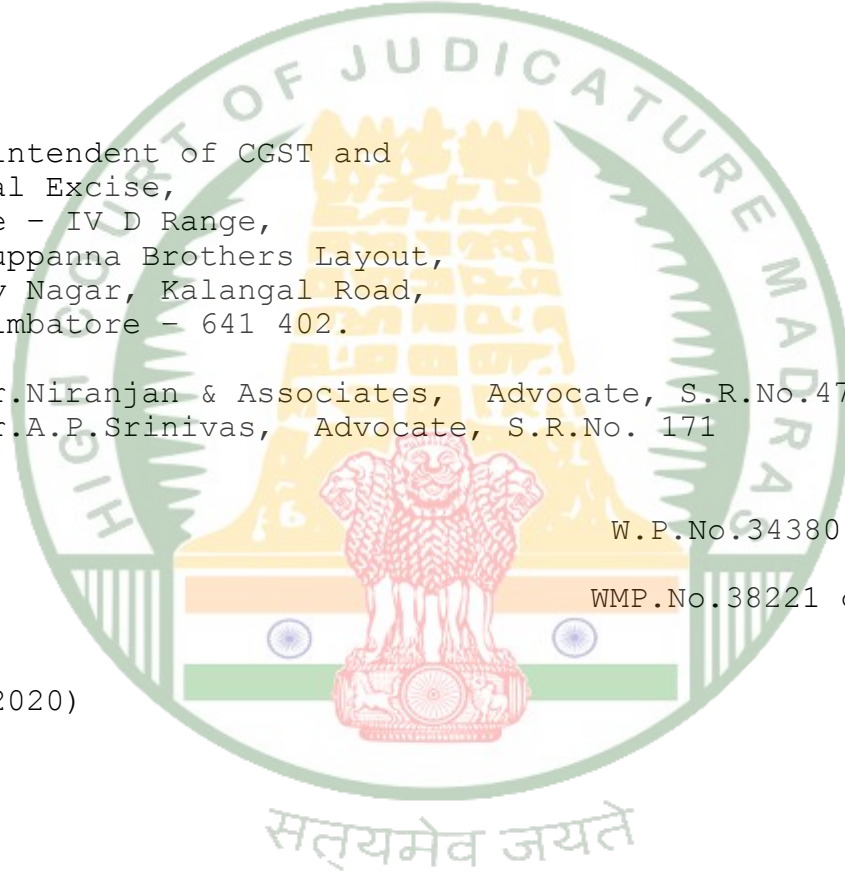
+1cc to Mr.A.P.Srinivas, Advocate, S.R.No. 171

W.P.No.34380 of 2017

and

WMP.No.38221 of 2017

SR(CO)
GN(21/02/2020)



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