

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.35480 of 2019
and
WMP. No.36304 of 2019

V.Lawrance

.. Petitioner

Vs.

The Deputy Commissioner (Audit)
O/o.the Deputy Commission of CGST and
Central Excise Audit Circle
No.1 Williams Road Cantonment
Tiruchirapalli 620 001.

.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records of the respondent in his proceedings C. No. III/ 10/ 150/ 2018-19 Tr.AC In Show Cause Notice No.22/ 2019 - TAC and quash the show cause notice dated 27.11.2019 issued therein.

For Petitioner : Ms.C.P.Priya

For Respondent: Mr. A.P.Srinivas
Senior Standing Counsel

O R D E R

Heard Ms.C.P.Priya, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondent.

2. Learned counsel for the petitioner again seeks time awaiting certificate in regard to the declaration filed under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

3. The challenge in this Writ Petition is to a show cause notice dated 27.11.2019. Since the petitioner has filed a declaration under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, I see no reason to entertain this Writ Petition challenging a show cause notice, particularly since the petitioner is pursuing the declaration filed before the Authorities.

4. In the light of the above, this Writ Petition is closed. No costs. Connected Miscellaneous petition is also closed.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

Sl

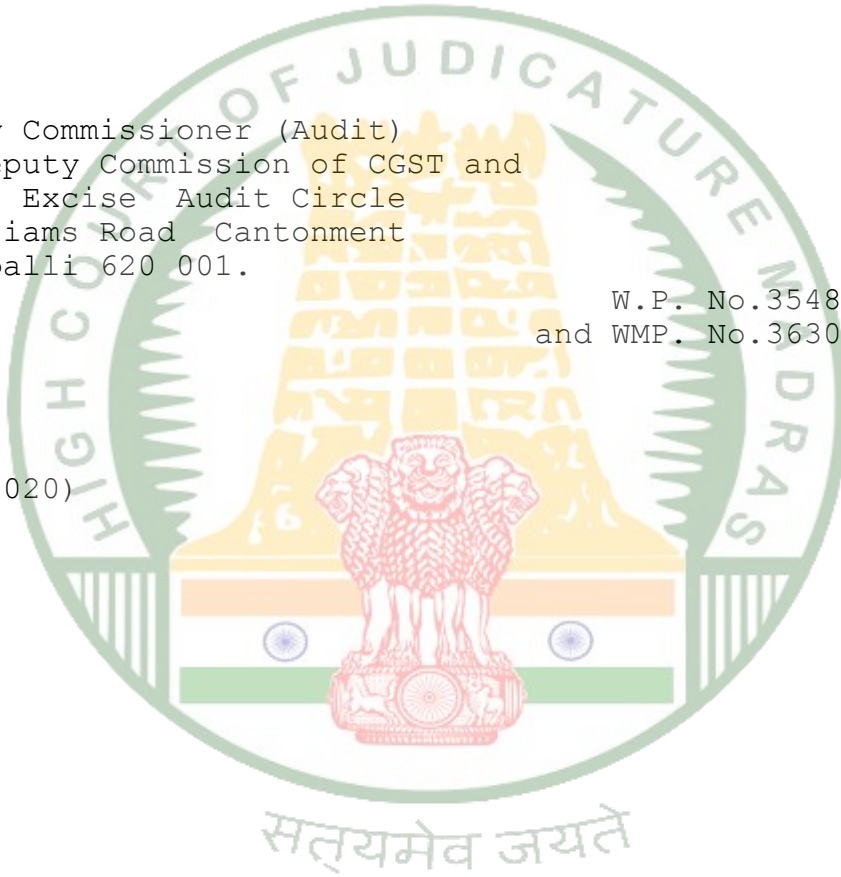
To

The Deputy Commissioner (Audit)
O/o.the Deputy Commission of CGST and
Central Excise Audit Circle
No.1 Williams Road Cantonment
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VSN II (CO)

CB(13/10/2020)



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