IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.01.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26862 of 2013
and
M.P.No.2 of 2013

M/s.Engineers Estates (Madras) Private Limited,
Flat - C, Wellworth Residency,
No.12, 7th Street, Dr.Subarayan Nagar,
Kodambakkam, Chennai - 600 024.
Rep by its Director Mr.M.Balasubramanian ... Petitioner

Vs.

1.The Commissioner of Service Tax,
SIR Cell, Service Tax Commissionerate,
Newry Towers, Anna Nagar,
Chennai - 600 040.

2.The Superintendent of Central Excise,
(North Range),
Central Revenue Buildings,
No.4, Lal Bahadur Shastri Road, Bibikulam,
Madurai - 625 002.

3.S.Jeyakumar,
Superintendent,
Central Revenue Buildings,
No.4, Lal Bahadur Shastri Road, Bibikulam,
Madurai - 625 002. ... Respondents



Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the 2nd respondent's letter dated 30.01.2013, O.C.265/2013, and quash the same with a further direction to the 1st respondent to conduct a investigation and initiate action as against the 3rd respondent for misuse of his office.

For Petitioner : Mr.K.Vignesh

For Respondents : Mr.V.Sundareswaran,
Senior Standing Counsel
for R1 & R2

O R D E R

The petitioner has filed the present writ petition for a writ of certiorarified mandamus to call for the records on the file of the 2nd respondent's letter dated 30.1.2013 bearing reference O.C.No.265 of 2013 and to quash the same.

2.By the impugned communication dated 30.1.2013 bearing reference O.C.No.265/2013, the 3rd respondent herein has merely inform the petitioner that on verification of the records it was found that the petitioner was not registered for paying service tax. Hence, the petitioner was directed to furnish the mode of payment of service tax and pan based service tax registration number obtained by the petitioner. Petitioner was also asked to furnish to the 3rd Respondent, the categories of services for which the petitioner was paying service tax.

3.Thus, there is no order that has been passed by the 3rd respondent for it to be quashed or set aside. It further appears the 3rd respondent sent several reminders to the petitioner on 26.2.2013, 04.03.2013 and thereafter issued summons to the petitioner. Meanwhile, the petitioner has furnished some of the details and has applied for a centralised registration on 13.1.2013 under the category for "Construction of Residential Complex Service".

4.Since the petitioner is admittedly liable to tax and has obtained centralised registration, it is for the department to investigate and issue appropriate notice and in case there was non-payment of tax by the petitioner. Therefore the present writ petition challenging the impugned communication asking the petitioner to furnish the details to the 3rd respondent lacks merits.

5.Under these circumstances, the writ petition is liable to be dismissed and is hereby dismissed. No cost. Consequently, connected miscellaneous petition is also closed.



Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner of Service Tax,
SIR Cell, Service Tax Commissionerate,
Newry Towers, Anna Nagar,
Chennai - 600 040.

2.The Superintendent of Central Excise,
(North Range),
Central Revenue Buildings,
No.4, Lal Bahadur Shastri Road, Bibikulam,
Madurai - 625 002.

+1cc to Mr.V. SUNDARESWARAN, Advocate, S.R.No.5458

LN(CO)
SM/02/03/2021

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and
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