IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.5902 of 2020 &
WMP. No.6915, 6917 & 6919 of 2020

M/s. Maruthi Engineering
Represented by its Partner
Mr.B.Varatharajan : Petitioner

Vs.

The Superintendent of GST & Central Excise,
Thiruvallur I Range,
No.46 Vallalar Street
Periakuppam,
Thiruvallur 602 001 : Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorari calling for the records pertaining to the impugned demand notice dated 25.01.2020 issued by the respondent in O.C.No.133/2020 and the consequent recovery notice dated 21.02.2020 sent by email by the respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam
For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

O R D E R

The petitioner has challenged a demand notice dated 25.01.2020 issued by the respondent and consequent recovery notice dated 21.02.2020. The short point around which the dispute revolves is whether the impugned communication constitutes a notice calling upon the petitioner to file objections to the proposal to levy interest as contented by Mr.Srinivas, learned Senior Standing Counsel appearing for the respondent, or whether it amounts to a demand of interest as contended by Mr.Derrick Sam, learned counsel for the petitioner.

2. In the counter filed, the respondent makes it amply clear that no demand has been raised in the impugned communication and what is envisaged is only the filing of

objections, if any, considering which further orders will be passed.

3. In such circumstances, no orders are required as sought for by the petitioner and the petitioner is granted liberty to file his objections to the impugned communication within a period of four weeks from today and after hearing the petitioner, let orders be passed in accordance with law.

4. In the light of the categoric assertion of Mr.Srinivas to the effect that communication dated 25.01.2020 is only a notice calling for objection, it is improper for the authorities to have issued a recovery notice and notice dated 21.02.2020 is thus quashed.

5. This writ petition is allowed. Consequently connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

The Superintendent of GST & Central Excise,
Thiruvallur I Range,
No.46 Vallalar Street
Periakuppam, Thiruvallur 602 001.

+1cc to Mr.Hari Radhakrishnan, Advocate, S.R.No.14815.
+1cc to the Government Pleader, S.R.No.14524.

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PMK(CO)
CSR 29.03.2021