



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.07.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.14330 of 2021
& WMP No.15223 of 2021

M/s.Chemplast Sanmar Ltd.,
rep. By its Authorized Signatory
Mr.M.Chandrasekar

... Petitioner

Vs

1. The Additional Commissioner of GST &
Central Excise (Audit),
6/7, ATD Street, Race Course Road,
Coimbatore - 641 018.

2. The Additional/Joint Commissioner & Central Excise,
No.1, Foulks Compund, Anai road,
Salem - 636 001.

... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the records of the first respondent in the impugned show cause notice SL No.03/2021 (ADC) dated 31.03.2021, DIN:20210359XT000000F319 in File C.No.III/10/11/2021 - Audit quash the same as it has been issued beyond the scope of Section 142(6) of the Central Goods and Services Tax Act, 2017, Section 35F of the Central Excise Act, 1944, Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 and usurping Jurisdiction, assigning adjudication to Second respondent without authority of law travelling beyond the scope of Section 174 of the Central Goods and Services Act, 2017.

For Petitioner : Mr.V.S.Manoj

O R D E R

Learned counsel for the petitioner has forwarded a memo under cover of e-mail dated 13.07.2021 seeking permission to withdraw this Writ Petition, seeing as the same challenge show cause notice issued under the provisions of the Central Goods and Services Tax Act, 2017.



2. Recording the aforesaid memo, this Writ Petition is dismissed as withdrawn. Liberty is granted to the petitioner to put forth its submissions in regard to the preliminary question of assumption of jurisdiction by the Assessing Officer. Let this point be decided first by way of a speaking order before the authority proceeds with the matter on merits, if at all. Connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

1. The Additional Commissioner of GST & Central Excise (Audit),
6/7, ATD Street, Race Course Road,
Coimbatore - 641 018.
2. The Additional/Joint Commissioner & Central Excise,
No.1, Foulks Compund, Anai road,
Salem - 636 001.

Copy To:

The Section Officer,
E.R.Section, High Court,
Madras (Return the original impugned order)

+1cc to Mr.K.Vaitheeswaran, Advocate, S.R.No.330773
+1cc to Mrs.R.Hemalatha, Advocate, S.R.No.33072

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PA(CO)
SB(06/08/2021)