



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.12360 of 2020

WMP.No.15209 of 2020

M/s.SLT Cement Marketers Pvt. Ltd.

Represented by its Director

Mr.S. Ashok Kumar

...Petitioner

Vs.

The Superintendent of GST and Central Excise,
Chennai Outer Commissionerate

Enforcement & Compliance Management Section

3rd Floor, No.2054-I, Newry Towers

II Avenue, Anna Nagar,

Chennai-600040

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of certiorari calling for the entire records pertaining to the impugned demand notice dated 17.08.2020 issued by the respondent in File No.C.No.IV/06/1267/2019-ECM-Gr.IV and quash the same.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr.S.Gurumoorthy
Senior Panel Counsel

O R D E R

The petitioner has challenged communication dated 17.08.2020 that puts the petitioner to notice that the respondent proposes to reverse IGST of an amount of Rs.3,53,620/- and the same is payable with appropriate interest under intimation to the petitioner. The challenge is on the ground that the communication amounts to a demand in respect of which there has been no proper show cause notice or notice of any sort.

2. The respondent has filed a counter wherein at paragraph 5 he states that the impugned communication is only an intimation of IGST payable and consequentially, a request to the petitioner to reverse the same. If that were so, then the



impugned intimation shall be construed to put the petitioner to notice as to the proposal to reverse the same.

3. The petitioner will file a reply to the same within a period of four weeks from today and further proceedings may be taken thereafter in accordance with law. This writ petition stands closed. Connected miscellaneous petition is also closed. No costs.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

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To

The Superintendent of GST and Central Excise,
Chennai Outer Commissionerate
Enforcement & Compliance Management Section
3rd Floor, No.2054-I, Newry Towers
II Avenue, Anna Nagar,
Chennai-600 040

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GN(19/07/2021)