IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.16061 of 2018
and W.M.P.No.19082 of 2018

M/s.Ankit Ispat Private Limited,
Rep. By its authorised signatory Mr.Ajay Agarwal,
New No.9, (Old No.3),
Gopalapuram, 6th Main Street,
Chennai 600 086. ..Petitioner

Vs.

1. The Commissioner of GST & Central Excise,
No.1, Goubert Avenue,
Puducherry.

2. The Assistant Commissioner of
GST & Central Excise,
GST & Central Excise Division,
No.1, Nool Kadal Street,
Karaikal 609 602. ..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in file comprising of Notice No.02/2018-19 dated 14.06.2018 on the file of the 2nd respondent and quash the same.

For Petitioner : Mr.Akhil Suresh

For Respondents : Mr.T.Pramodkumar Chopra
(Senior Standing Counsel)

ORDER

The relief sought for in the present Writ Petition is to quash the impugned recovery notice issued by the 2nd respondent.

2.The impugned recovery notice dated 14.06.2018, reveals that the same was issued pursuant to the arrears of revenue to be recovered. Annexure to the impugned order provides the details regarding the Orders-In-Original passed by the competent authorities on various dates. Those original orders were passed right from the year 2011 onwards and those original orders are neither appealed before the competent original authority, nor challenged. Thus, the Orders-In-Original became final. Based on the concluded original orders, recovery notice has been issued, by following the procedures contemplated. The notice of demand to the defaulter was issued, that in case of default, steps would be taken to realize the amount in accordance with the provisions of the Customs (Attachment of Property of Defaulters for the recovery Government Dues) Rules, 1995. Thus, the grievances, if any exist, regarding the recovery, the petitioner has to approach the competent authorities and this Court cannot entertain a writ proceedings as the original orders passed by the authorities right from the year 2011 became final and based on those orders, actions are initiated to recover the arrears. This being the factum established, the petitioner is at liberty to approach the authorities concerned, in the manner known to law.

3.With these observations, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

gsa

To

1. The Commissioner of GST & Central Excise,
No.1, Goubert Avenue, Puducherry.

2. The Assistant Commissioner of GST & Central Excise,
GST & Central Excise Division,
No.1, Nool Kadal Street, Karaikal 609 602.

+1cc to M/S.T. Pramodkumar Chopda, Advocate, S.R.No.30329

W.P.No.16061 of 2018

PCH(CO)
PM(22/07/2021)