



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26880 of 2021
and
W.M.P.No.28326 of 2021
(Through Video Conferencing)

M/s.D.S.K.Electricals,
Represented by its Managing Partner,
Mr.Neil Roy,
D-4, First Floor,
Gemini Parsn Commercial Complex,
No.600, Anna Salai,
Chennai - 600 006.

...Petitioner

Vs

The Senior Intelligence Officer,
Directorate General of GST Intelligence,
Chennai Zonal Unit, 5th Floor,
Tower-2, BSNL Building,
No.16, Greams Road,
Chennai - 600 006.

...Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to refund a sum of Rs.58,69,354/- along with statutory interest under the provisions of the Central Goods and Service Tax Act, 2017 and also return the documents seized at the time of search on 30.03.2021 including that of the statement recorded from the petitioner.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.Rajnish Pathiyil
Senior Panel Counsel

ORDER

Mr.Rajnish Pathiyil, learned Senior Panel Counsel takes notice on behalf of the respondent.

2. After hearing the learned counsel for the petitioner and the learned senior panel counsel for the respondent for some time, this writ petition is being disposed at the time of



admission by directing the respondent to complete the investigation and issue proper Show Cause Notice to the petitioner under Section 73/74 of the Central Goods and Service Tax Act, 2017 and Goods and Service Tax Act, 2017 and thereafter adjudicate as to whether the petitioner had wrongly availed Input Tax Credit under the provisions of these Acts.

3. This Writ Petition is therefore disposed by directing the respondent to complete the investigation and issue appropriate Show Cause Notice to the petitioner within a period of six months from the date of receipt of a copy of this order.

4. The petitioner is directed to file a reply/representation within a period of forty five days thereafter. The respondent shall pass appropriate orders within a period of forty five days from the reply/representation.

5. In case the petitioner is entitled for refund of amounts, the same shall be refunded back to the petitioner within a period of three months of the adjudication of the aforesaid Show Cause Notice. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

arb

To

The Senior Intelligence Officer,
Directorate General of GST Intelligence,
Chennai Zonal Unit, 5th Floor,
Tower-2, BSNL Building,
No.16, Greaves Road,
Chennai - 600 006.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.67770

+1cc to Mr.Rajnish Pathiyil, Advocate, S.R.No.68595

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and

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SS(CO)

RGA(19/01/2022)