



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.02.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)Nos.2589 & 2642 of 2021 and

W.M.P. (MD)Nos.2128 & 2190 of 2021

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W.P. (MD)No.2589 of 2021

H.Porkodi

... Petitioner

Vs.

The Superintendent (HPU),
Office of the Commissioner of CGST & Central Excise,
Head Quarters Preventive Unit, GST Bhavan,
Central Revenue Buildings,
Bibikulam, Madurai - 625 002.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in C.No.V/12/72/2020-HPU CBIC-DIN-20210259X00000318012, quash the impugned summon dated 01.02.2021.

W.P. (MD)No.2642 of 2021

Kanishkar Sivasankari

... Petitioner

Vs.

The Superintendent (HPU),
Office of the Commissioner of CGST & Central Excise,
Head Quarters Preventive Unit, GST Bhavan,
Central Revenue Buildings,
Bibikulam, Madurai - 625 002.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in C.No.V/12/72/2020-HPU CBIC-DIN-20210259X00000777BA9, quash the impugned summon dated 01.02.2021.

(in both W.Ps.)

For Petitioners

: Mr.A.Ramesh,
Senior Counsel,
for Mr.R.D.Ganesan
in W.P. (MD)No.2589 of 2021

Mr.R.L.Ramani,
Senior Counsel,
for Mr.R.D.Ganesan
in W.P. (MD)No.2642 of 2021



For Respondent : Mrs.S.Ragaventhre,CGSC

C O M M O N O R D E R

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Heard the learned Senior counsel appearing for the petitioners and the learned Standing counsel appearing for the respondent.

2. The petitioners challenge the summons issued by the respondent herein.

3. The learned senior counsel pointed out that the petitioners are only silent partners and that they were not really acquainted with the affairs of the firm. In fact their shareholding is also just 4%. The respondent authority only wants certain documents to be produced. The schedule mentioned documents can be produced by the other working partners. The petitioners therefore want exemption from personal appearance for them also.

4. Today, when the matter was taken up for hearing, the respondent fairly informed that they are only interested in examining and scrutinsing the schedule mentioned documents and it is not necessary that the petitioners should appear in person to produce those documents. It is enough, if the documents are produced by the other partners. The respondent specifically names Shri.Dhamodharan and Shri.Rajavel Sankara Lingam. The respondent states that they will issue separate summons to those named individuals.

5. Recording the said submission of the respondent, this writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

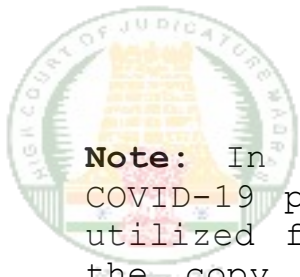
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Sub Assistant Registrar(CS)

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Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The Superintendent (HPU),
Office of the Commissioner of CGST & Central Excise,
Head Quarters Preventive Unit, GST Bhavan,
Central Revenue Buildings,
Bibikulam, Madurai - 625 002.

+2 CC to Mr.R.D.GANESAN, Advocate (SR-5283,5284[F] dated
16/02/2021)

W.P. (MD) Nos.2589 & 2642 of 2021
15.02.2021

KM (22.02.2021) 3P 4C