IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.11.2022

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR. JUSTICE C. SARAVANAN

W.A. No. 2524 of 2022

St. Thomas Mount Cum Pallavaram
Cantonment Board,
rep. by its Chief Executive Officer,
North Parade Road, St. Thomas Mount,
Chennai – 600 016. ..Appellant

Vs.

1. The Additional Director,
Government of India,
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street, Ukkadam,
Coimbatore – 641 001.

2. The Senior Intelligence Officer
Office of the Directorate General of
Goods and Service Tax Intelligence,
Madurai Regional Unit,
No.4, Sri Lakshmi Complex,
P & T Nagar Main Road,
Madurai – 641 001.

3. Commissioner of CGST & Central Excise,
Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block,
II Avenue, 12th Main Road,
Anna Nagar, Chennai – 600 040.

4. Deputy Commissioner of CGST &
Central Excise,
Pallavaram Division, No.43,
Guna Complex, III Floor,
Annasalai, Teynampet,
Chennai – 600 008. ..Respondents

Prayer: Writ Appeal as against the order dated 10.08.2022 in W.P. No. 28468 of 2021.

For Appellant :: Mr.Joseph Prabakar

For Respondents :: Mr.V. Sundareswaran,
Standing Counsel

J U D G M E N T

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

The present writ appeal has been preferred as against the order dated 10.08.2022 in W.P. No. 28468 of 2021.

2. In the said writ petition, the appellant/writ petitioner, who was issued with summons dated 16.06.2022 by the Directorate General of Goods and Services Tax Intelligence, Madurai Regional Unit, had sought a mandamus forbearing the respondents therein from proceeding with the investigation with regard to Goods and Services Tax under the provisions of Central Goods and Service Tax Act, 2017 . It is the specific case of the appellant/writ petitioner both before the learned Single Judge and also before us, that the appellant is located in ChennaI and all its properties are also only in Chennai. Therefore, there is no territorial nexus between the appellant and the respondent Officers at Coimbatore or Madurai.

3. Learned Standing counsel for the respondent would submit that the order passed by the learned Single Judge is well-reasoned and does not call for any interference and therefore, prays for dismissal of the writ appeal. That apart, it is submitted that the issue is covered by the order of this Court dated 17.06.2022 in W.P. No. 12583 of 2020 etc (***M/s. Reddington (India) Pvt. Limited V. The Additional Director General,***

Directorate General of Goods and Services Tax Intelligence, Chennai Zonal Unit) rendered by one of us (CSNJ). Therefore, the learned Standing Counsel for the respondents would submit that respondents 1 & 2 in this writ appeal, who are also respondents 1 and 2 in the writ petition, are competent to summon the appellant/writ petitioner.

4. We have considered the arguments advanced by the learned counsel for the appellant and learned Standing Counsel for the respondents.

5. We are of the view that though the officer from the Intelligence Department of Directorate General of Goods and Services Tax Intelligence is competent to investigate into the affairs of the appellant, the officer, who would be competent to investigate would be the officer, who is stationed in Chennai within whose jurisdiction the appellant is located.

6. Considering the above, we are inclined to allow this writ appeal. Accordingly, the writ appeal stands allowed with a direction to the respondents to depute an officer in Chennai to investigate into the affairs of

the appellant and issue summons as to whether there is any evasion of tax under the provisions of respective GST enactments, 2017. No costs.

(S.V.N.J.) (C.S.N.J.)
21.11.2022
2/2

nv

To

1. The Additional Director,
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S. VAIDYANATHAN,J.

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