



WEB COPY



W.P.No.33913 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **22.12.2022**

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

**W.P.No.33913 of 2022
and W.M.P. No.33405 of 2022**

Abhiram Infra Projects Private Limited,
8-3-222-8-15-402-C-81,
Sri Jyothi Nilayam, Madhura Nagar,
Hyderabad, Telangana – 500 038
rep. By its Managing Director

.. Petitioner

Vs.

1.The Additional Director,
Directorate General of GST Intelligence,
Bengaluru zone Unit/ Office of the PR.
Additional Director General,
No.112, SP Enclave,
Adjacent to Karnataka Bank,
K.H.Road, Bengaluru – 560 027.

2.The Additional/Joint Commissioner of
Central Tax,
Chennai South Commissionerate,
MHU Complex, Behind Periyar Building,
Nandanam, 692, Anna Salai,
CIT Nagar East, Chennai – 35.

.. Respondents

Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to quash the show cause notice bearing No.14/2022-23 dated 30.06.2022.



W.P.No.33913 of 2022

For Petitioner : Mr.P.J.Sri Ganesh
For Respondents : Mr.T.Ramesh Kutty,
Sr. Standing Counsel (GST)
for R1
Mr.Rajnish Pathiyil,
Sr. Standing Counsel (GST)
for R2

ORDER

In the captioned writ petition, Mr.P.J.Sri Ganesh, learned counsel for writ petitioner, Mr.T.Ramesh Kutty, learned senior standing counsel for first respondent and Mr.Rajnish Pathiyil, learned senior standing counsel for second respondent are before this court.

2. Owing to the limited perimeter within which the captioned matter perambulates, with the consent of all the learned counsel on both sides, main writ petition is taken up.

3. In the main writ petition, inter-alia a 'show cause notice dated 30.06.2022 bearing Ref. No.14/2022-23' issued by the first respondent (hereinafter referred to as 'impugned SCN' for the sake of convenience and clarity) has been assailed.



W.P.No.33913 of 2022

WEB COPY

4. The 'impugned SCN' pertains to alleged non-filing of returns under the 'Central Goods and Service Tax Act, 2017' (hereinafter 'C-G&ST Act' for the sake of brevity, convenience and clarity).

5. The scope of challenge to a show cause notice is very limited and the legal perimeter in this regard has been sketched by a long line of legal judicial pronouncements but it will suffice to refer to *Union of India and Another vs. Kunisetty Satyanarayana (2006) 12 SCC 28* and *Siemens Ltd. vs State Of Maharashtra & Ors (2006) 12 SCC 33*. It may not be necessary to delve into the ratios as the limited ground on which the writ petitioner has predicated his campaign against 'impugned SCN' turns on filing of returns. There is nothing that impedes the writ petitioner from articulating this in its reply to the 'impugned SCN'. If the same is so articulated, the second respondent (who is said to be dealing with all the proceedings pursuant to the 'impugned SCN') would consider the same on merits and in accordance with law is learned Revenue counsel's say.



W.P.No.33913 of 2022

6. Be that as it may, learned Revenue counsel for second respondent submits that pursuant to 'impugned SCN', the writ petitioner has replied in part and they are yet to respond fully. Writ petitioner counsel says writ petitioner would respond fully. Let the exercise be completed within two weeks from today i.e., by 05.01.2023.

7. Captioned writ petition is disposed of making it clear that this writ Court is not interfering with the 'impugned SCN' and only the stated position of the parties has been recorded as that by itself draws the curtains qua captioned writ petition.

8. Captioned writ petition is disposed of in the aforesaid manner. Consequently, connected writ miscellaneous petition is disposed of as closed. There shall be no order as to costs.

22.12.2022

Index:Yes/No
mmi



W.P.No.33913 of 2022

WEB COPY

To

1.The Additional Director,
Directorate General of GST Intelligence,
Bengaluru zone Unit/ Office of the PR.
Additional Director General,
No.112, SP Enclave,
Adjacent to Karnataka Bank,
K.H.Road, Bengaluru – 560 027.

2.The Additional/Joint Commissioner of
Central Tax,
Chennai South Commissionerate,
MHU Complex, Behind Periyar Building,
Nandanam, 692, Anna Salai,
CIT Nagar East, Chennai – 35.



WEB COPY



W.P.No.33913 of 2022

M.SUNDAR.J.,

mmi

W.P.No.33913 of 2022

22.12.2022