



W.P.(MD)No.24755 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.11.2022

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THE HON'BLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.24755 of 2022

and

W.M.P.(MD)Nos.18840 &18841 of 2022

R.Sujipriya

... Petitioner

Vs.

1. The Commissioner of Central GST & Excise,
Office of the Commissioner of Central GST & Excise,
Central Revenue Building, Bibikulam,
Madurai District.
2. The Assistant Commissioner of Central GST & Excise,
Office of the Assistant Commissioner of Central GST & Excise,
Dindigul II Division,
No.5/112, NGO Colony,
Dindigul District.
3. The Superintendent of Central GST & Excise,
Office of the Superintendent of Central GST & Excise,
Dindigul II Division,
No.5/112, NGO Colony,
Dindigul District.



W.P.(MD)No.24755 of 2022

4. The Divisional Manager,
Canara Bank,
Madurai Region, Madurai.

5. The Authorized Officer,
Canara Bank, SME Branch,
Nehruji Nagar,
Dindigul District.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order of the third respondent in Reference Number: ZA331022065763U, dated 20.10.2022 and quash the same.

For Petitioner : Mr.Sricharan Rangarajan
For Mr.Ramsundar Vijayaraj

For R1 to R3 : Mr.N.Dilipkumar
Senior Standing Counsel
Assisted by
Mr.K.Prabhu
Junior Standing Counsel

For R4 & R5 : Mr.C.Karthik



W.P.(MD)No.24755 of 2022

ORDER

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This Writ Petition is filed for Writ of Certiorari to quash the impugned show cause notice of the third respondent, dated 20.10.2022.

2. The contention of the petitioner is that the show cause notice is bereft of any materials and the show cause notice is extracted hereunder:

“Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:

In case, registration has been obtained by means of fraud, willful misstatement or suppression of facts.

Your are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on 28/10/2022 at 12.30 PM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex-parte on the basis of available records and on merits. Please note that your registration stands suspended with effect from 20/10/2022.”



W.P.(MD)No.24755 of 2022

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3. The learned Counsel appearing for the petitioner relied on the judgment rendered by the High Court of Bombay in DBS Tradelink and Advisors Pvt. Ltd. vs. The State of Maharashtra and others in Writ Petition No.8474 of 2022. The show cause notice was issued by the Bombay authorities. The Bombay High Court has considered the same and has passed an order and the relevant portion is extracted hereunder:

“3. We do not know how a person is expected to respond to such a show cause notice. It says “It appears that registration is liable to be cancelled for the following reason: in case registration has been obtained by means of fraud, willful misstatement or suppression of facts. “The show cause notice does not even allege that petitioner has obtained registration by fraud or willful misstatement or suppression of facts. There is a digital signature appended in the said document which says signature is not verified. Therefore, we have to take it to be an unsigned document. We fail to understand how it can be an official document.”

4. In the present case also the respondents have passed verbatim the same show cause notice. Therefore, this Court is convinced that the show cause notice is bereft of any materials. Therefore, the impugned



W.P.(MD)No.24755 of 2022

show cause notice is quashed, consequently, the suspension issued by the respondent is also quashed. The respondents are at liberty to issue fresh show cause notice narrating the details or basis of issuing such show cause notice.

5. With the above said direction, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

01.11.2022

Index : Yes / No
Internet : Yes / No
jbr

Note: Issue on 02/11/2022

To

1. The Commissioner of Central GST & Excise,
Office of the Commissioner of Central GST & Excise,
Central Revenue Building, Bibikulam,
Madurai District.
2. The Assistant Commissioner of Central GST & Excise,
Office of the Assistant Commissioner of Central GST & Excise,
Dindigul II Division,
No.5/112, NGO Colony,
Dindigul District.

5/7



W.P.(MD)No.24755 of 2022

3. The Superintendent of Central GST & Excise,
Office of the Superintendent of Central GST & Excise,
Dindigul II Division,
No.5/112, NGO Colony,
Dindigul District.
4. The Divisional Manager,
Canara Bank,
Madurai Region, Madurai.
5. The Auhtorized Officer,
Canara Bank, SME Branch,
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W.P.(MD)No.24755 of 2022

S.SRIMATHY, J

jbr

Order made in
W.P.(MD)No.24755 of 2022

01.11.2022