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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 08.03.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.7422 of 2023
and WMP Nos.7496 and 7500 of 2022

M/s.GK Enterprises
No.139/85A, GNT Road,
rep. by its Proprietor, Mrs.Geetharani
Ward No.D, Block No.55, Ponniamman Medu
Madhavaram, Ambattur Taluk,
Tiruvallur – 600 110.

... Petitioner

Vs

The Superintendent of GST and Central Excise
No.26, GST Bhavan, Uthamanar Gandhi Road,
Thousand Light,
Nungambakkam, Chennai – 600 034.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records pertaining to the summons issued by the respondent dated 16.12.2022 and quash the same.

For Petitioner : Mr.G.Thalamutharasu

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

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O R D E R

Mr.A.P.Srinivas, learned Senior Standing Counsel accepts notice for the respondent and is armed with instructions to proceed with the matter finally even at this juncture. Hence, by consent of both sides, this Writ Petition is disposed finally even at the stage of admission.

2. The challenge is to summons dated 16.12.2022 issued by the Superintendent of GST and Central Excise under Section 70 of the Central Goods and Services Tax Act, 2017 (in short 'Act').

3. Mr.Srinivas points out that in response to summons, the petitioner has furnished a reply on 19.01.2023.

4. In such circumstances, there is no justification for the challenge as no legal infirmity is pointed out in respect of the impugned summons. Though in the affidavit, the petitioner has stated that several representations and grievances have been made before the respondent in respect of the issues arising from the CGST Act, 2017, no such representations are placed on record, and in fact, no grievances are also put forth before me.

5. For the aforesaid reaons, I see no justification in the present challenge. The scope of intervention in the case of challenge to summons/notice issued by the statutory authorities is limited, except if the summons/notice had been issued without jurisdiction or is shown to be perverse. Neither of these situations arise in this matter.

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6. This Writ Petition is berefit of merit and the same is dismissed, as are the Connected Miscellaneous Petitions. No costs.

08.03.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral Citation : Yes/No
sl

To

The Superintendent of GST and Central Excise
No.26, GST Bhavan, Uthamanar Gandhi Road,
Thousand Light,
Nungambakkam, Chennai – 600 034.

Dr.ANITA SUMANTH,J.

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