



WEB COPY



W.P.No.12097 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 19.04.2023

CORAM

THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P.No.12097 of 2023 and
WMP.Nos.11941 & 11942 of 2023

M/s.ANI Technologies Private Limited,
Represented by its Authorized Signatory,
Soumya Murthy,
Door No.SP-7A, 1st and 2nd, Primus Building,
Guindy Industrial Estate, Chennai-600 032
Having head office at OLA Campus, 2, Hosur Rd,
Koramangala Industrial Layout, Koramangala,
Bengaluru, Karnataka 560 095

... Petitioner

Vs

- 1.Joint Director of GST Intelligence,
Office of the Additional Director General,
Belagavi Zonal Unit, Belagavi, Shri Laxmi Complex,
No.4855/83, Sadashiv Nagar, 1st Cross, APMC Road,
Belagavi-590 019
- 2.Central Board of Indirect Taxes & Customs,
Through the Chairman, Department of Revenue,
Ministry of Finance, North Block, New Delhi – 110 001.
- 3.Union of India
Through the Secretary, Department of Revenue,
Ministry of Finance, North Block, New Delhi – 110 001
- 4.Additional/Joint Commissioner of Central Goods and Service Tax,
Office of the Commissioner of Central Tax,



W.P.No.12097 of 2023

Chennai South, 692, MHU Complex, Anna Salai,
Nandanam, Chennai-600 035

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India

praying to issue a Writ of Certiorari, calling for the records relating to the impugned Show Cause Notice bearing No.24-46/2021-22 GST [BIZU] dated 31.03.2022 bearing DIN 202203DSS1000021212E passed by the 1st Respondent and quash the same.

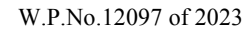
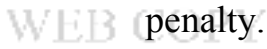
For Petitioner	: Mr.Raghavan Ramabadran
For Respondents	: Mr.Rajnish Pathiyil (for R1) Senior Panel Counsel

Mr.K.Mohana Murali (for R2 to R4)
Standing Counsel

ORDER

Mr.Rajnish Pathiyil, learned Senior panel counsel takes notice for R1 and Mr.Mohana Murali, learned standing counsel takes notice for R2 to R4. In view of the consent expressed by the learned counsel appearing on either side, this petition is taken for disposal, even at the stage of admission.

2. This Writ petition has been filed challenging the Show Cause Notice bearing No.24-46/2021-22 GST [BIZU] dated 31.03.2022 bearing DIN 202203DSS1000021212E passed by the 1st Respondent, proposing to demand



3. Learned counsel appearing for the petitioner submits that show cause notice bearing No.24-46/2021-22 GST [BIZU] dated 31.03.2022 bearing DIN 202203DSS1000021212E was issued pursuant to circular No.167/23/2021-GST, [CBIC-190354/207/2021-TRU SECTION -CBEC] dated 17.12.2021. The said circular is under challenge in W.P.No.12091 of 2023. Without prejudice to his right, this court may permit the petitioner to participate in the adjudication, in pursuance to the show cause notice issued by the Goods and Services Tax (GST) authorities and may grant permission to the petitioner to canvass all the grounds raised in this petition before the adjudicating authority. Further, liberty may be granted to the petitioner to challenge the order, if any adverse passed to the petitioner.

5. Considering the aforesaid facts and circumstances and there being no objection expressed by the learned counsel appearing for the respondents, granting the aforesaid liberty, the respondent is directed to complete the adjudication after hearing the petitioner and pass appropriate orders in the accordance with law.



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6. This writ petition is disposed of in the aforesaid terms. No costs.

Connected miscellaneous petitions are closed.

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19.04.2023

Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citation: Yes/No

Note: Issue order copy by today (19.04.2023)

To

1. Joint Director of GST Intelligence,
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Belagavi Zonal Unit, Belagavi, Shri Laxmi Complex,
No.4855/83, Sadashiv Nagar, 1st Cross, APMC Road,
Belagavi-590 019
2. Central Board of Indirect Taxes & Customs,
Through the Chairman, Department of Revenue,
Ministry of Finance, North Block, New Delhi – 110 001.
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M.DHANDAPANI, J.

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