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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 14.06.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.17642 of 2023

Abdul Kadar

... Petitioner

Vs

The Superintendent,
GST & Central Excise,
O/o The Principal Commissioner of GST & C.Ex.,
No.201, GST Bhavan, 26/1, M.G. Road,
Nungambakkam, Chennai – 34.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondents to consider the representation of the petitioner dated 31.5.2023 and further direct the respondent to de-seal the premises situated at No.29/55, 1st Floor, Venkata Maistry Street, Mannady, Parrys, Chennai – 600 001.

For Petitioner : Mr.Bharanidharan
for Mr.T.Shanmugam

For Respondent : Mr.S.Gurumoorthy
Senior Standing Counsel

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O R D E R

Mr.Gurumoorthy, learned Senior Standing Counsel accepts notice for the respondent and is armed with instructions to enable final disposal of this matter, even at the stage of admission.

2. The petitioner seeks a mandamus directing the respondent to consider his representation dated 31.05.2023, wherein the prayer is for de-sealing of the premises at No.29/55, 1st Floor, Venkata Maistry Street, Mannady, Parrys, Chennai – 600 001 (in short 'premises'/'premises in question').

3. According to the learned counsel for the petitioner, the premises constitutes registered place of business for the purpose of Goods and Service Tax (GST). The petitioner is a sole proprietor of M/s.Hamid Engineering Corporation and holds Central Goods and Services Tax registration.

4. There appears to have been certain enquiries that are on-going as regards the business activities of the petitioner and the affidavit reveals that the investigation centered around the place of business/premises in question as well. It is, in this connection, that the premises has been sealed as the respondent was unable to reach the petitioner and obtain access to inspect the place of business.

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5. Mr.Bharanidharan, learned counsel for the petitioner would submit that simultaneous with the disposal of the representation, the respondent may also undertake inspection of the premises, if they so desire.

6. Seeing as the prayer of the petitioner in this Writ Petition is similar to that set out in representation dated 31.05.2023 and investigation/verification is stated to be on-going by the GST authorities, it would suffice that a mandamus is issued as sought for to the respondent to hear the petitioner and dispose representation dated 31.05.2023.

7. For this purpose, the petitioner will appear before the respondent on 30.06.2023 at 10.30. a.m., without expecting any further notice in this regard, along with any materials in support of his contentions. After hearing the petitioner, considering the materials, if any, submitted, and inpsecting the premises in question, if the respondent so wishes, orders shall be passed on the representation of the petitioner dated 31.05.2023 within a period of two (2) weeks from date of personal hearing, in accordance with law.

8. This Writ Petition is disposed as above. No costs.

sl **14.06.2023**
Index : Yes / No
Speaking Order / Non Speaking Order
Neutral Citations: Yes/No

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Dr.ANITA SUMANTH,J.

To

The Superintendent,
GST & Central Excise,
O/o The Principal Commissioner of GST & C.Ex.,
No.201, GST Bhavan, 26/1, M.G. Road,
Nungambakkam, Chennai – 34.

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