



WEB COPY



W.P.No.18869 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.18869 of 2023

and

W.M.P.Nos.18115 and 18117 of 2023

M/s.Sabbs Infra and Security Private Limited,
1C, Heritage Arcade (Plot No.900),
S.R. Nagar, Hyderabad - 500 038
Represented by its Director
Rama Krishna Sabbineni

... Petitioner

Vs.

1.The Assistant Commissioner of GST & Central
Excise, Madhavaram Division,
Chennai North Commissionerate,
Newry Towers, No.2054, I Block,
II Avenue, 12th Main Road,
Anna Nagar, Chennai - 600 040.

2.The Additional Commissioner of GST and Central
Excise, Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order bearing Reference GEXCOM/TAR/MISC/1413/2022-



W.P.No.18869 of 2023

CGST-DIV-MAD-COMMRTE CHENNAI(N) dated 26.05.2023 passed by the first respondent, quash the same and direct the second respondent to serve copy of the Order-in-Original No.53/2022 CHN(ADC) dated 28.03.2022 with Show Cause Notice.

For Petitioner : Mr.T.R.Ramesh

For Respondents : Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

This Writ Petition is being disposed by giving liberty to the petitioner as the petitioner has challenged the Order-in-Original No.53/2022 CHN (ADC) dated 28.03.2022 in the manner known to law as was order earlier.

2. The petitioner had attempted to challenged the interim order of this Court dated 26.03.2023 before the Hon'ble Division Bench of this Court in W.A.No.1450 of 2023.

3. It is noticed that several Garnishee Orders have been passed. However, the petitioner has chosen to challenge only one of the Garnishee Order.



W.P.No.18869 of 2023

4. The impugned Garnishee Order and the other Garnishee Orders are based on the aforesaid Order-in-Original, liberty is given to the petitioner to file an appeal before the Appellate Authority to challenge Order-in-Original No.53/2022 CHN (ADC) dated 28.03.2022 within a period of thirty days from the date of receipt of a copy of this order.

5 . This Writ Petition is therefore closed with the above liberty to the petitioner to challenge the aforesaid Order-in-Original within such time together with mandatory pre-deposit. The impugned Garnishee Order shall not be enforced for a period of thirty days. In case, the petitioner fails to file such appeal within such time, the respondents are at liberty to proceed against the petitioner in accordance with law and this order shall stand automatically vacated. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

24.08.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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W.P.No.18869 of 2023

C.SARAVANAN, J.

arb

To

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