



WEB COPY



W.P.No.20346 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20346 of 2023

and

W.M.P.Nos.19709, 19710, 19711 and 19712 of 2023

Rajamoorthy.A

... Petitioner

Vs.

1.The Additional Commissioner,
Office of the GST and Central Excise,
No.1, Williams Road, Cantonment,
Tiruchchirappalli - 620 001.

2.The Assistant Commissioner,
Office of the GST and Central Excise,
BSNL CTO Building,
Ground Floor and First Floor,
Nellikuppam Main Road,
Cuddalore - 607 001.

3.The Branch Manager,
HDFC Bank, [IFSC : HDFC0001060]
Bharathi Road, Cuddalore - 607 001.

4.The Branch Manager,
India Overseas Bank [IFSC : IOBA0001355]
165, Netaji Road, Manjakuppam,
Cuddalore - 607 001.

... Respondents



W.P.No.20346 of 2023

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the first respondent in its impugned proceedings made in Order-in-Original No.19/2021 ST dated 09.08.2021 quash the same and further direct the first respondent to pass a fresh De Novo order.

For Petitioner : Mr.Ilanchezhian.R

For Respondents :

For R1 & R2 : Mr.Rajnish Pathiyil
Senior Standing Counsel

ORDER

Mr.Rajnish Pathiyil, learned Senior Standing Counsel takes notice on behalf of the first and second respondents.

2. This writ petition is seeking to challenge the impugned order passed by the first respondent on 09.08.2021.

3. By the impugned order, the petitioner was required to pay a sum of Rs.2,69,76,200/- together with interest and penalty. The preamble order makes it clear, the petitioner has to file a statutory appeal before the Appellate Commissioner within a period of two months in prescribed Form-ST4 together with pre-deposit at 7.5%.



W.P.No.20346 of 2023

WEB COPY

4. The petitioner has paid only a sum of Rs.15,00,000/- on 03.12.2022 and has now come before this Court to quash the impugned order passed by the first respondent.

5. There is no merits in the challenge to the impugned order. This writ petition is liable to be dismissed and is accordingly dismissed as the law on the subject is very clear. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

11.07.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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