



W.P.No.20474 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20474 of 2023

and

W.M.P.Nos.19858, 19859 and 19860 of 2023

Shanthi Umesh

... Petitioner

Vs.

1.The Additional Director,
Directorate General of Goods and Services
Tax Intelligence (DGGI),
Chennai Zonal Unit,
8th Floor, Tower II, BSNL Building,
No.16, Greams Road,
Chennai - 600 006.

2.Shri Lokesh Kumar Singh,
Senior Intelligence Officer, DGGI,
Chennai Zonal Unit,
8th Floor, Tower II, BSNL Building,
No.16, Greams Road,
Chennai - 600 006.

... Respondents



W.P.No.20474 of 2023

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorafified Mandamus, calling for the records of the respondents herein, which culminated in the Notice citing Authorization of seizure arising from impugned Authorization for search dated 24.06.2023 (CBIC DIN 202306DSS2000000B0788) issued by the Additional Director, Directorate General of GST Intelligence (DGGI), Chennai Zonal Unit, the first respondent herein, quash the said notices citing Authorization as well as Authorization as illegal and improper, and direct the respondents to remove the lock and seal from the petitioner's premises at No.50, United Colony, 3rd Street, Kolathur, Chennai - 600 099.

For Petitioner : Mr.M.Velmurugan

For Respondents : Mr.V.Sundareswaran
Senior Standing Counsel

ORDER

Mr.V.Sundareswaran, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. The petitioner is aggrieved by the steps taken by the respondents pursuant to sealing of the property on 24.06.2023.



W.P.No.20474 of 2023

WEB COPY

3. The specific case of the petitioner is that the petitioner's son had registered under GST Act and had closed on the business and the address of the property, which is a rented one, where the petitioner and her family are staying was given as address for the business of her son Arun Umesh at the time of obtaining registration.

4. It is the specific case of the petitioner that the property is a residential property, where, the petitioner along with her husband and family are staying and that on 24.06.2023, the petitioner was out of station in connection with treatment of her husband in Udupi, Karnataka and that on 03.07.2023, when the petitioner returned to Chennai, she was surprised to note that the property had been sealed.

5. Mr.V.Sundareswaran, learned Senior Standing Counsel for the respondents would submit that despite notice being issued to the petitioner's son, there is no response and therefore, the property was sealed.



W.P.No.20474 of 2023

WEB COPY

6. I have considered the arguments advanced by the learned Counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

7. With the consent of the learned Senior Standing Counsel for the respondents, this Writ Petition is disposed at the time of admission stage itself, by directing the respondents to cause inspection of the property immediately, in presence of the petitioner and de-seal the property. This exercise shall be completed by the respondents positively on 12.07.2023. The petitioner shall co-operate with the respondents during inspection. 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

arb

Note: Issue Order Copy Today.



W.P.No.20474 of 2023

WEB COPY

To

1.The Additional Director,
Directorate General of Goods and Services
Tax Intelligence (DGGI),
Chennai Zonal Unit,
8th Floor, Tower II, BSNL Building,
No.16, Greams Road,
Chennai - 600 006.

2.Shri Lokesh Kumar Singh,
Senior Intelligence Officer, DGGI,
Chennai Zonal Unit,
8th Floor, Tower II, BSNL Building,
No.16, Greams Road,
Chennai - 600 006.



WEB COPY



W.P.No.20474 of 2023

C.SARAVANAN, J.

arb

W.P.No.20474 of 2023

and

W.M.P.Nos.19858, 19859 and 19860 of 2023

11.07.2023