



W.P.No.25086 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.09.2023

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25086 of 2023

and

W.M.P.Nos.24511 and 24514 of 2023

Sandeep Lalwani

Erstwhile Proprietor of M/s.Nutranol Ingredients,

No.8/31, Ponnappa Chetty Street, 1st Floor,

Park Town, Chennai – 600 003.

... Petitioner

Vs

The Assistant Commissioner (ST)(FAC),

Park Town Assessment Circle,

Chennai – 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order bearing reference number GSTIN:33ABSPL9862E1Z7/2018-19 dated 26.07.2023, passed by the respondent herein to quash the same, in so far as, the said impugned order had been passed without jurisdiction, authority of law and in clear violation to the principles of natural justice.



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For Petitioner : Mr.S.Baskaran

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

The petitioner is aggrieved by the impugned order dated 26.07.2023. By the impugned order proposes in the Show Cause Notice dated 24.11.2022 has been affirmed. The petitioner has reply to the aforesaid notice on 20.06.2023 that has been fully acknowledged by the respondent on 23.06.2023. After the reply was filed by the petitioner, the respondent had issued a personal hearing notice to the petitioner on 14.07.2023 which was attempted to be served on the petitioner both at the petitioner's former place of business and at the residential address.

2.Pursuant to the interim order dated 28.08.2023, the respondent was directed to furnish the details of service of notice on the petitioner for personal hearing notice dated 14.07.2023 as fixed the date as 25.07.2023.



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3. The learned counsel for the respondent filed copies of the postal covers. Both the notices have been returned with an endorsement “no such addressee”. As far as the place of business is concerned and as far as the residential address is concerned with an endorsement “no such company”.

4. Clearly the intention of the petitioner is to delay the enquiry. Therefore, I do not find any reasons to interfere with the impugned order. Liberty is given to the petitioner to file a statutory Appeal before the Appellate Commissioner in terms of Section 107 of the GST Act, 2017 within a period of thirty days from the date of receipt of a copy of this order.

5. This writ petition stands dismissed. No costs. Consequently, connected writ miscellaneous petitions are closed.

21.09.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order



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Neutral Citation : Yes/No
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To

The Assistant Commissioner (ST)(FAC),
Park Town Assessment Circle,
Chennai – 600 003.



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C.SARAVANAN, J.

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