



W.P.No.25543 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.08.2023

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THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.25543 of 2023

and

W.M.P.Nos.24932 and 24933 of 2023

M/s.GI Retail Pvt.Ltd.,
Rep by its Director,
Sri.Palaniyapan Ramasamy,
C-9, T V K Industrial Estate, Guindy,
Chennai – 600 032.

... Petitioner

Vs

The Assistant Commissioner of CGST and
Central Excise,
Guindy Division,
No.692, M.H.U.Complex, 8th Floor,
Anna Salai, Nandanam,
Chennai – 600 035.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records relating to the Order in Original No.18/2022 (GST) dated 31.10.2022 passed by the respondent and quash the same as unsustainable in law, contrary to law and facts, by wrongly stating that the petitioner had not filed written reply when the receipt of the reply by the petitioner has been acknowledged by the respondent.



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For Petitioner : Mr.M.A.Mudimannan
For Respondent : Mr.V.Sundareswaran
Senior Standing Counsel

ORDER

Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

2. It is noticed that the impugned order has been passed without considering the reply dated 14.12.2021 of the petitioner which has been duly acknowledged by the respondent. Although the Department may have out a case to sustain the demand proposed in the Show Cause Notice dated 15.11.2021, Court is of the view that nevertheless the petitioner's reply should have been considered by respondent before passing the impugned order, even if the petitioner had not participated in the proceeding on the date fixed for personal hearing.

3. In view of the above discussion, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law, within a period of eight weeks from today.



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4. The first date of hearing is fixed on 11.09.2023. The petitioner shall appear appear before the respondent positively on the said date. It is made clear, in case, the petitioner fails to co-operate with the respondent during hearing, the respondent is at liberty to pass a fresh order on merits and recover the amount from the petitioner.

5. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

30.08.2023

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

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