



W.P.No.26209 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26209 of 2023

and

W.M.P.No.25611 of 2023

M/s.Gaurav Metals,
Represented by its Partner
Sanjay Mittal,
D.No.15, Nooker Nallamuthu Street,
Broadway, Chennai - 600 001.

... Petitioner

Vs.

1.The Additional Commissioner,
Central Goods & Services Tax and Central Excise,
Enforcement & Compliance Management,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai - 600 034.

2.The Superintendent,
Central Goods & Services Tax and Central Excise,
Enforcement & Compliance Management,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai-600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Mandamus, to direct the respondents to provide the



W.P.No.26209 of 2023

copy of seized materials from the petitioner's office which are relied on the show cause notice dated 04.08.2023 as issued by the first respondent and thereafter provide reasonable time to the petitioner to file their reply to the show cause notice dated 04.08.2023.

For Petitioner : Mr.Saurabh Sankar

For Respondents : Mr.V.Sundareswaran
Senior Standing Counsel

ORDER

Mr.V.Sundareswaran, learned Senior Standing Counsel takes notice on behalf of the respondents and submits that all the relied upon documents in the Show Cause Notice dated 04.08.2023 has been furnished and all the documents which were seized during the course of search and seizure will be returned to the petitioner within a period of four weeks from today.

2. Recording the above submission of the learned Senior Standing Counsel for the respondents, this Writ Petition is disposed of at the time of admission, by dispensing with the requirement of filing of counter affidavit, by directing the second respondent to furnish/return all the documents seized from the petitioner's premises within a period of four weeks from today.



W.P.No.26209 of 2023

3. The petitioner shall file additional reply/representation to the above

Show Cause Notice within a period of four weeks thereafter.

4. The second respondent shall pass appropriate orders on merits and in accordance with law within a period of two weeks thereafter. No costs.

Connected Writ Miscellaneous Petition is closed.

07.09.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

gvn/arb

To

1.The Additional Commissioner,
Central Goods & Services Tax and Central Excise,
Enforcement & Compliance Management,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai - 600 034.

2.The Superintendent,
Central Goods & Services Tax and Central Excise,
Enforcement & Compliance Management,
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No.26/1, Mahatma Gandhi Road,
Chennai-600 034.



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W.P.No.26209 of 2023

C.SARAVANAN, J.

gvn/arb

W.P.No.26209 of 2023

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