



WEB COPY



W.P.No.26544 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26544 of 2023

and

W.M.P.Nos.25944, 25946 and 25947 of 2023

M/s.Suyambu Projects,
Represented by its Sole Proprietor
Jeevanandem Rajesh,
Having its Office at,
Plot No.61, Flat No.3,
Orchid Vignesh Apartment, Ram Nagar,
2nd Street North Extension, Velacherry,
Chennai - 600 042.

... Petitioner

Vs.

1.Commissioner of GST and Central Excise,
Chennai South,
692, M.H.U. Complex,
5th Floor, Anna Salai,
Nandanam,
Chennai - 600 035.

2.Assistant Commissioner of GST & Central Excise,
Guindy Division,
8th Floor, No.692,
M.H.U. Complex,
Nandanam,
Chennai - 600 035.

... Respondents



W.P.No.26544 of 2023

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the first respondent pertaining to Order-in-Original No.36/2022(C) dated 23.12.2022 bearing C.No.V/15/72/2022-CS(ADJ)GEXCOM/ADJN/ST/COM/488/2022-ADJN-O/O/COMMR-CGST CHENNAI(S) DIN.20221259TL000000FE98 and quash the same as being illegal and void and against the principles of natural justice.

For Petitioner : Mr.R.Sankaranarayanan
Senior Counsel
for Mr.Arjun Suresh

For Respondents : Mr.K.Mohana Murali
Senior Panel Counsel

ORDER

Mr.K.Mohana Murali, learned Senior Panel Counsel takes notice on behalf of the respondents.

2. This Writ Petition is being disposed at the time of admission after hearing the learned Senior Counsel for the petitioner and the learned Senior Panel Counsel for the respondents, by dispensing with the requirement of filing of counter affidavit.



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WEB COPY 3. The specific case of the petitioner is that the petitioner's property has been sold long time back and that the petitioner is no longer residing at No.51, Flat No.2B, Sai Sananda Apartment, Velachery, Chennai, Tamil Nadu - 600 042.

4. The learned Senior Counsel for the petitioner further submitted that the impugned order also records that the notices were sent to the petitioner's aforesaid address but were returned as undelivered by postal authorities.

5. *Prima facie*, it appears that the petitioner appears to have provided services. The petitioner has neither paid tax nor has registered with the service tax authorities under the provisions of the Finance Act, 1994, as it stood during the material period.

6. Considering the above, Court is inclined to dispose this writ petition at the time of admission by setting aside the impugned order by remitting the case back to the first respondent to pass a fresh order *de novo*, within a period of three months from the date of receipt of a copy of this order, subject



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to the petitioner depositing 10% of the amount confirmed vide the impugned order dated 23.12.2022.

7. The petitioner is at liberty to file a reply if any, within a period of thirty days from the date of receipt of a copy of this order.

8. The order of attachment dated 21.07.2023 attaching the petitioner's bank Account No.1265172000009004, IFSC Code:KVBL0001265, Karur Vysya Bank, Velacherry Branch, Chennai, shall stand vacated subject to the petitioner depositing 10% of the aforesaid amount i.e., Rs.14,39,743/-.

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

11.09.2023

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

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C.SARAVANAN, J.

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