



W.P.Nos.28500, 28503 and 28506 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.09.2023

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.28500, 28503 and 28506 of 2023

and

W.M.P.Nos.28050, 28054 and 28055 of 2023

- 1.M/s.Ambika Timber Depot,
Represented by its Managing Partner,
Mr.Rameshkumar Patel,
No.36, Palladam Road,
Negamam,
Coimbatore – 642 120. ... Petitioner in W.P.No.28500 of 2023
- 2.M/s.SreeAshapura Saw Mill,
Represented by its Managing Partner,
Mr.Rameshkumar Patel,
No.119, Meenkarai Road,
Zaminuthukuli,
Pollachi,
Coimbatore – 642 004. ... Petitioner in W.P.No.28503 of 2023
- 3.M/s.Sree Laxmi Narayana Timbers
Private Limited,
Represented by its Managing Director,
Mr.Rameshkumar Patel,
No.119, Meenkarai Road,
Zaminuthukuli,
Coimbatore District. ... Petitioner in W.P.No.28506 of 2023



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Vs

The Assistant Commissioner of GST
and Central Excise,
Pollachi Division,
Pollachi, Coimbatore District.

... Respondent in all W.Ps.

Prayer in W.P.No.28500 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the respondent vide in his proceedings C.No.IV/16/17/2021-PREV dated 15.09.2023 quash the same as illegal and consequently direct the respondent to permit the petitioner to adduce the witness on the side of the petitioner for the purpose of examination and to furnish the copy of the letters originally sent by the Investigation Officer to the vehicle Transporters who have been already cross examined by the petitioner by considering the petitioner's representation dated 14.09.2023.

Prayer in W.P.No.28503 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the respondent vide in his proceedings C.No.IV/16/15/2021-PREV dated 14.09.2023 quash the same as illegal and consequently direct the respondent to permit the petitioner to adduce the witness on the side of the petitioner for the purpose of examination and to furnish the copy of the letters originally sent by the Investigation Officer to the vehicle



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Transporters who have been already cross examined by the petitioner by considering the petitioner's representation dated 14.09.2023.

Prayer in W.P.No.28506 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the respondent vide in his proceedings C.No.IV/16/16/2021-PREV dated 15.09.2023 quash the same as illegal and consequently direct the respondent to permit the petitioner to adduce the witness on the side of the petitioner for the purpose of examination and to furnish the copy of the letters originally sent by the Investigation Officer to the vehicle Transporters who have been already cross examined by the petitioner by considering the petitioner's representation dated 14.09.2023.

For Petitioner : Mr.S.Kumaresan
(in all W.Ps)

For Respondent : Mr.Rajnish Pathiyil
(in all W.Ps) Senior Standing Counsel

COMMON ORDER

Mr.Rajnish Pathiyil, learned Senior Standing Counsel takes notice on behalf of the respondent.



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2.Paragraph 3 to 5 of the impugned notice of personal hearing reads as under:-

“3.Personal Hearings were already provided on 19.09.2022, 20.10.2022, 16.02.2023, 30.03.2023, 04.05.2023 and 03.08.2023. Hence, as a last opportunity the personal hearing is being fixed for 27.09.2023 at 11.30 Hrs at the Office of the Assistant Commissioner of GST and Central Excise, Pollachi Division. It may be noted that this is the final hearing and no more opportunities will be given and if the TP wish to submit any other documents/evidence in their defense, the same should be submitted on or before 27.09.2023. If they fail to appear on the above mentioned date and time, or do not submit their reply before the said date and time, matter will be decided ex-parte and on merits based on the materials on record.

4.If the TP wish to appear for the hearing in virtual mode, the hearing will be held as per the guidelines for conduct of personal hearing in virtual mode, issued vide instruction in F.No.390/Mis/3/2019-JC, CBIC (Judicial Cell) dated 21/08/2020 as amended vide amendment to instructions in F.No.390/Misc/3/2019-JC, CBIC(Judicial Cell) dated 28.07.2022. For the personal hearing either the TP and/or their authorized representative may appear.

5.In case the option of virtual hearing is exercised, the TP and/or their authorised representative, appearing in virtual hearing may communicate their contact details (including official e-mail id) to this office, well before the scheduled personal hearing date i.e one working day before the personal hearing, to share the meeting link. For appearance in the hearing, copy of authorisation letter/vakalatnama along with copy of attested photo identity card of the person appearing in the hearing may be scanned and sent. All persons participating in the hearing should be appropriately dressed and maintain the decorum required for such an occasion.”



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3. There is no merits in these three writ petitions. The intention of the petitioner is to drag on the proceedings which were initiated pursuant to Show Cause Notices all dated 31.03.2022.

4. Accordingly, these writ petitions stand dismissed. No costs. Consequently, connected writ miscellaneous petitions are closed.

29.09.2023

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

The Assistant Commissioner of GST
and Central Excise,
Pollachi Division,
Pollachi, Coimbatore District.



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C.SARAVANAN, J.

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