



WEB COPY



W.P.No.33120 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.12.2023

CORAM:

THE HONOURABLE Mr.JUSTICE KRISHNAN RAMASAMY

W.P.No.33120 of 2023

and

W.M.P.No.32802 of 2023

Titan Company Ltd.,
Represented by its Authorized Signatory Mr.P.Manivannan
No.3, SIPCOT Industrial Complex
Hosur, Tamil Nadu – 635126.

... Petitioner

-Vs-

- 1.The Joint Commissioner of GST & Central Excise
Salem Commissionerate, Salem, GST Bhavan
Foulks Compound, Annai Road, Salem.
- 2.The Additional Commissioner of GST & Central Excise
Office of the Commissioner of GST & Central Excise (Audit)
6/7, ATD Street, Race Course Road,
Coimbatore, T.N. - 641018.

... Respondents

PRAYER :

Writ Petition filed under Article 226 of the Constitution of India
praying for a writ of Mandamus directing the first respondent to consider



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and pass orders on the representations dated 08.11.2023 submitted by the Petitioner before proceeding with the adjudication of the Show-cause notice No.28/2023 ADDL.COMM.-AUDIT dated 28.09.2023 with the reference C.No.III/10/32/2023 AUDIT on the file of the first respondent.

For Petitioner : Mr.N.L.Rajah, Senior Counsel
for Mr.Natesan Murali.

For Respondents : Mr.M.Santhanaraman, Sr. Standing Counsel

ORDER

The petitioner has come up with the present Writ Petition seeking for issuance of a Writ of Mandamus directing the first respondent to consider and pass orders on the representation dated 08.11.2023 submitted by the petitioner before proceeding with the adjudication of show cause notice dated 28.09.2023.

2.Heard Mr.N.L.Rajah, learned Senior Counsel appearing on behalf of the petitioner and Mr.M.Santhanaraman, learned Senior Standing Counsel appearing on behalf of the respondents.



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3.In view of order dated 18.12.2023 passed by this Court in W.P.No.33164 of 2023, no further order is required to be passed in this Writ Petition and this Writ Petition is disposed of granting liberty to the petitioner to go before the appropriate authority and adjudicate for each and every financial year independently. Consequently, connected miscellaneous petition is closed. No costs.

18.12.2023

Neutral Citation : Yes/No

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Internet : Yes/No

Index : Yes/No

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