



W.P.No.3962 of 2022

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3962 of 2022
and
W.M.P.No.4106 of 2022

M/s.Amudha Constructions (Firm),
Represented by its Managing Partner
Mr.P.Gopal,
111, Kothaval Chavadi Street,
Saidapet, Chennai – 600 015.

... Petitioner

Vs.

The Commissioner of GST and Central Excise,
Chennai South,
692, MHU Complex, 5th Floor,
Anna Salai, Nandanam,
Chennai – 600 035.

... Respondent

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 Order-in-Original No.56-58/2021 (C) dated 31.12.2021 passed by the respondent and quash the same.



WEB COPY



W.P.No.3962 of 2022

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.M.Santhanaraman
Standing Counsel

ORDER

This Writ Petition is against the impugned Order-in-Original No.56-58/2021 (C) dated 31.12.2021.

2. By the impugned order, the demand that was proposed in the show cause proceedings were confirmed by the respondent.

3. Preamble to the impugned order itself makes it very clear that the petitioner has an alternate remedy before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) at Shastri Bhavan, Haddows Road, Chennai – 600 006. Despite the same, the petitioner has filed this writ petition.

4. The impugned order is a detailed order passed after taking note of the petitioner's reply and the submissions made during the personal hearing.



W.P.No.3962 of 2022

5. As such, the impugned order does not warrant any interference.

Therefore, this Writ Petition is dismissed with liberty to the petitioner to file a statutory appeal before the CESTAT. No costs. Connected Writ Miscellaneous Petition is also dismissed.

22.08.2024

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

arb

Note: Registry is directed to return the certified copies of the impugned order in order to facilitate the petitioner to file a statutory appeal.

To

The Commissioner of GST and Central Excise,
Chennai South,
692, MHU Complex, 5th Floor,
Anna Salai, Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.



WEB COPY



W.P.No.3962 of 2022

arb

W.P.No.3962 of 2022
and
W.M.P.No.4106 of 2022

22.08.2024