



W.P.No.4853 of 2022

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.10.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4853 of 2022

and

W.M.P.Nos.4975 and 4976 of 2022

M/s.EDAC Engineering Limited,
Represented by its Wholetime Director,
No.88, 4th Floor, SPIC House,
Mount Road,
Guindy,
Chennai – 600 032.

... Petitioner

Vs.

- 1.The Commissioner of GST & Central Excise,
Office of the Commissioner of GST & CE (South),
No.692, 6th floor MHU Complex,
Anna Salai, Nandanam,
Chennai – 600 035.
- 2.The Commissioner of GST & Central Excise,
Office of the Commissioner of GST & CE (Audit-II),
No.692, 5th floor MHU Complex,
Anna Salai,
Nandanam, Chennai – 600 035.



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3.The Superintendent (Preventive),
Office of the Commissioner of GST & Central Excise,
No.692, 3rd floor MHU Complex,
Anna Salai, Nandanam,
Chennai – 600 035.

4.The Additional Commissioner, (Audit),
Office of the Commissioner of GST & Central Excise,
No.692, 5th floor MHU Complex,
Anna Salai, Nandanam,
Chennai – 600 035.

5.The Assistant Commissioner (Preventive),
Office of the Commissioner of GST & Central Excise,
No.692, 5th floor MHU Complex,
Anna Salai, Nandanam,
Chennai – 600 035.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent No.3, dated 12.11.2021 bearing No.CBIC-DIN-20211159TL000000D8CD and quash the same and consequentially direct him to refund the entire recovery made from the petitioner.

For Petitioner : No Appearance
Mr.R.Kannan Vakalat not filed

For Respondents : Mr.Rajendran Raghavan
Senior Standing Counsel



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ORDER

There is no representation on behalf of the petitioner.

2. This Writ Petition was admitted as early as 04.03.2022. In this Writ Petition, the petitioner has challenged the impugned summons dated 12.11.2021, which precedes a Show Cause Notice No.16/2021 GST (ADC) dated 25.10.2021. The petitioner has also acknowledged the receipt of the Show Cause Notice on 25.11.2021 and has also given a reply to the summons on 08.12.2021 with a request to the Department to not to harass the petitioner. The summons have been issued to the petitioner:

(i) To appear for recording of statement

(ii) Copies of all the Purchase and sale invoices for the period from July 2017 to September 2021 along with copies of bank statement of all the accounts.

(iii) Copies of ITR/Balance Sheets for the FY 2017-2018 to 2020-2021.



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3. There is no merits in the present Writ Petition, as the petitioner has been merely asked to appear for recording of statement and to produce documents as stated above.

4. Under these circumstances, this Writ Petition is dismissed with a direction to the petitioner to appear for recording of statement. The respondents are directed to issue a fresh notice under Section 70 of the CGST Act, 2017 for the appearance of the petitioner on the specified date, on which date, the petitioner shall appear with all relevant records for recording statement. Since the respondents have also issued SCN.No.16/2021 GST (ADC) dated 25.10.2021, the respondents are directed to complete the proceedings as expeditiously as possible preferably within a period of six months from the date of receipt of a copy of this order.



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5. This Writ Petition stands dismissed with the above direction.

No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

19.10.2024

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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