IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **28.02.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.4841 of 2024
and W.M.P.Nos.5279 & 5280 of 2024

Ramesh ... Petitioner

-vs-

1.The Principal Chief Commissioner of GST,
Office of the Principal Chief Commissioner of GST &
Central Excise, Tamil Nadu and Puducherry Zone,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

2.The Principal Chief Commissioner of GST,
Chennai North,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

3.Assistant Commissioner (P & V),
Office of the Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
26/1, Uthamar Gandhi Salai,
Nungambakkam, Chennai 600 034.

4.The Superintendent of GST & Central Excise,

Office of the Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
Room No.201, 2nd Floor, 26/1, Uthamar Gandhi Salai,
Nungambakkam, Chennai 600 034.

5.Mr.Saurabh Agarwal
The Superintendent of GST & Central Excise,
Office of the Principal Commissioner of GST & Central Excise,
Chennai North Commissionerare,
Room No.201, 2nd Floor,
26/1, Uthamar Gandhi Salai,
Nungambakkam, Chennai 600 034. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to impugned summon bearing CBIC-DIN-20231259TK0000666ED8, dt. 07.12.2023, issued U/s.70 of the Central Goods and Service Tax Act, 2017 by the 4th Respondent and quash the same and further direct Respondent Nos.1 to 3to take appropriate action on the complaint dated 21.09.2023 made against 5th respondent.

For Petitioner : Mr.L.Gokulraj
for Mr.Hari Radhakrishnan

For Respondents : Mr.Ramesh Kutty, Sr. SC

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ORDER

A summons issued on 07.12.2023 under Section 70 of the Central Goods and Services Tax Act, 2017 is the subject of challenge. The petitioner asserts that he is the owner of the land and building at No.2/4, Dharmaraja Koil Street, 2nd Lane Street, Sevenwells, Chennai 600 001. According to him, the ground floor and second floor were let on lease to one Mr.Dilip, who runs a business under the name and style of M/s.Amba Cables. By further asserting that he was abused and threatened in course of a search of the premises on 12.09.2023, the petitioner states that he filed a police complaint on

21.09.2023 making specific allegations against the fifth respondent. He also submits that he made a complaint to the Central GST authorities with regard to the conduct of the fifth respondent. The present writ petition was filed in the said facts and circumstances.

2. Learned counsel for the petitioner points out that the summons was issued on 07.12.2023, whereas the police complaint and the complaint to the Central GST authorities were submitted earlier. By conceding that the relevant file has been transferred by the GST authorities, learned counsel submits that the objection is to being summoned to appear before the fifth respondent against whom allegations were made.

3. Mr.Ramesh Kutty, learned senior standing counsel, accepts notice on behalf of respondents 1 to 4. He has placed on record material relating to the statements recorded from Mr.Dilip, the Proprietor of M/s.Amba Cables. By referring thereto, he points out

that the documents *prima facie* implicate a person called Mr.Ramesh. Therefore, he submits that the issuance of summons to the petitioner is fully justified.

4. It is only in exceptional circumstances that interference with a summons would be justified an exercise of discretionary jurisdiction. In the case at hand, the petitioner urges such interference largely on the ground that a police complaint was lodged earlier against the fifth respondent. On instructions, learned standing counsel for respondents 1 to 4 submits that the relevant file was transferred from the fifth respondent and, therefore, the petitioner would be submitting a reply to and appearing before a different officer. In these circumstances, the apprehension of the petitioner is misplaced.

5. Hence, W.P.No.4841 of 2024 is disposed of by permitting the petitioner to reply to the summons dated 07.12.2023. The petitioner

shall also participate in proceedings pursuant to such summons. No costs. Consequently, W.M.P.Nos.5279 and 5280 of 2024 are closed.

28.02.2024

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Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

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SENTHILKUMAR RAMAMOORTHY,J

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