



W.P.Nos.6971 & 6972 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2024

CORAM

THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

W.P.Nos.6971 & 6972 of 2024
and W.M.P.Nos.7772, 7774, 7771 & 7773 of 2024

Nagaraj Sangiah
Proprietor - M/s.Micrho Plast
No.165, SIDCO Industrial Estate
Thirumudivakkam,
Chennai 600 044.

... Petitioner in both WP's

-VS-

- 1.The Superintendent of GST & Central Excise (Grp-IV),
Headquarters Preventive Unit,
Chennai Outer CGST Commissionerate,
Newry Towers, No.2054-I, II Avenue,
Anna Nagar, Chennai 600 040.
- 2.The Superintendent of GST & Central Excise,
Thirumudivakkam Range, Pallavaram Division
No.6, Sri Devi Temple Towers,
2nd Main Road, Sembakkam,
Chennai 600 073.
- 3.The Deputy Commissioner of Central Tax
Office of the Deputy Commissioner of CGST & Central Excise
No.6, Sri Devi Temple Towers,



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2nd Main Road, Sembakkam,
Chennai 600 073.

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4.The Branch Manager,
ICICI Bank Ltd.,
No.40, Pammal Main Road,
Pammal 600 075.

... Respondents in both WP's

PRAYER in W.P.No.6971 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, to call for the records on the file of second respondent in the impugned show cause notice for cancellation of Registration in Reference Number: ZA330224258498D dated 28.02.2024 and quash the same as illegal and arbitrary.

PRAYER in W.P.No.6972 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, to call for the records on the file of second respondent in the impugned show cause notice No.17/2023-GST (SOR) dated 30.10.2023 issued for the Tax Period 2018-19 and quash the same as illegal and arbitrary.



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For Petitioner : Mr.B.Sivaraman
in both WP's

For Respondents : Mr.Rajinish Pathyil, Sr. SC
1 to 3
in both WP's

COMMON ORDER

By these two writ petitions, show cause notices relating to the cancellation of the petitioner's GST registration and tax proposals for the tax period 2018-19 are challenged.

2. On perusal of the impugned show cause notices, it is evident that such show cause notice pertains to alleged contravention of specific provisions of applicable GST statutes. Since the challenge is to show cause notices, I am not inclined to exercise discretionary jurisdiction except to the limited extent of interfering with the suspension of registration. Except to such extent, it is always open to



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the petitioner to respond to the show cause notices and provide the necessary explanation.

3. Therefore, W.P.Nos.6971 and 6972 of 2024 are disposed of on the following terms:

(i) The petitioner shall reply to the show cause notices within *three weeks* from the date of receipt of a copy of this order. Upon receipt thereof, the respondents are directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue orders within *one month* from the date of receipt of the petitioner's reply.

(ii) Until such time, the suspension of the petitioner's GST registration shall be kept in abeyance.

(iii) No costs.

(iv) Consequently, W.M.P.Nos.7772, 7774, 7771 and 7773 of 2024 are closed.

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



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To

- 1.The Superintendent of GST & Central Excise (Grp-IV),
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SENTHILKUMAR RAMAMOORTHY,J

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and W.M.P.Nos.7772, 7774, 7771 & 7773 of 2024

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