IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.11.2024

CORAM:

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.10279, 10306, 10313, 10283, 10301, 10318, 10323 and 10324 of 2021
and
WMP.Nos.10889, 10893, 10875, 10895, 10896, 10900, 10902 and 10872 of 2021

W.P.No.10279 of 2021

M/s Amman Industries
Represented by its Proprietor Mr.Jeethendra Patel,
RS No.52/4P, Southern Side, Ulandaikeerapalayam,
Puducherry. ...Petitioner

Vs.

1.The Commissioner of Puducherry GST,
First Floor, 100 feet Road, Ellapillaichavady,
Pondicherry – 605 005.

2.Commissioner of GST and Central Excise, Puducherry
Office of Commissioner of GST and Central Excise, Puducherry
Goubert Avenue (beach Road), Puducherry – 605 001.

3.Joint Commissioner,
Office of Commissioner of GST and Central Excise, Puducherry
Goubert Avenue (Beach Road), Puducherry – 605 001.

4.The Superintendent,

Enforcement & Compliance Management,
Puducherry Commissionerate,
Goubert Avenue (beach Road), Puducherry – 605 001. ...Respondents

Prayer in W.P.No.10279 of 2021: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of prohibition, prohibiting the 3rd and 4th respondent from proceeding with the investigation/proceeding as the entire proceeding initiated by the 3rd respondent by delegating power to the 4th respondent is without jurisdiction inasmuch the State GST Authorities have already initiated proceeding on the same subject matter and thus the present proceeding by the 3rd and 4th respondent is contrary to Section 6(2) of Central Goods and Services Tax Act, 2017.

For Petitioners	:	Mr.T.Purushotham
For Respondents	:	
For R1		Mr.R.Sreedhar Additional Government Pleader
For R2 to R4	:	Mr.A.P.Srinivas Sr.Standing Counsel

COMMON ORDER

Heard Mr.T.Purushotham, learned counsel for the petitioners, Mr.A.P.Srinivas, learned Sr.Standing Counsel for R2 to R4 and Mr.R.Sreedhar, learned Additional Government Pleader for R1.

2. By this common order, all the writ petitions are being disposed of.

3. In these writ petitions, the petitioners had sought to derail the investigations initiated by the Central Authority, seeking to recover bogus Input Tax Credit that was passed on to the petitioner based on the information gathered from the State Authorities namely the 1st respondent.

4. The notices that have been impugned in these writ petitions are merely advisory notices and summons issued to the petitioners to co-operate with the Department, so that appropriate proceedings and notices under **Sections 73 or 74** of the **CGST Act, 2017** can be issued.

5. As such, there is no merit in these writ petitions, challenging the impugned notices and summons issued to the petitioners. It is for the petitioners to co-operate with the respondents failing which, it is for the respondents to initiate appropriate proceedings and confirm the demand if any, under the machineries prescribed under the **CGST Act, 2017**.

6. These writ petitions are as such liable to be dismissed and are

accordingly dismissed. No costs. Connected Miscellaneous Petitions are closed.

28.11.2024

Index : Yes/No
Speaking/Non-Speaking Order
Neutral Citation Case : Yes/No
nst

To:

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C. SARAVANAN, J.
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