IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **05.11.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11231 of 2022

Info Network Management Co.Pvt Ltd.,
New No.18, Old No.199,
North Usman Road,
T.Nagar, Chennai – 600 017 ....Petitioner

Vs

1. The Principal Commissioner of CGST and Central Excise,
   Chennai North Commissionerate,
   No.26/1, Mahatma Gandhi Road,
   Chennai – 600 034.

2. The Additional Director General,
   Directorate General of GST Interlligence,
   Coimbatore Zonal Unit,
   No.155-1, Lakshmanan Street,
   Ukkadam, Coimbatore – 641 001

....Respondents

PRAYER: Writ Petition is filed under Article 226 of Constitution of India, pleased to issue a Writ of Certiorarified Mandamus to call for the records of the 1st respondent in the impugned order in Original No.52/2022 CH.N GST dated 30.03.2022, quash the same as it is beyond the scope of Section 174(2) of the CGST Act, 2017; without jurisdiction as it has been passed by the first respondent on a Notice issued by the second respondent, who has no power to issue such notice or issue any other appropriate Writ.

For Petitioner : M/s. Radhika Chandra Sekhar

For Respondents : No appearance

ORDER

The petitioner has challenged the impugned Order in Original dated 30.03.2022, whereby the respondent has confirmed the proposal in show cause notice No.62 of 2018 dated 19.10.2018.

2. The specific case of the petitioner is that the impugned order is without jurisdiction, as it was passed by the 2nd respondent/ Additional Director General, Directorate General of GST Intelligence, Coimbaote Zonal Unit and therefore, it is contrary to the principle laid by the **Hon'ble Supreme Court in *Canon India Private Limited Vs. Commissioner of Customs* reported in *2021 TIOL 123***. This Court had rendered its decision the context of Customs Act, 1962 in a batch of Writ Petition in *C.Alexander Vs. The Commissioner of Customs and others* which was rendered in 2024 SCC Online SC 3188. The decision of the Hon'ble Supreme Court in *Canon India Private Limited Vs. Commissioner of Customs* has also been since reversed on 07.11.2024 in Review Petition No. 400 of 2021 in Civil Appeal No.1827 of 2018 by holding the Office of DRI were competent to issue Show Cause Notice.

3. Under these circumstances, this Writ Petition is disposed giving liberty is given to the petitioner to work out his remedy on merits before the Appellate Authority under Section 83 of Finance Act, 1994. If any such appeal has already been filed by the petitioner, the same may be disposed within a period of thirty days from the date of receipt of copy of the order subject to pre-deposit of amount as contemplated under Section 35F of Central Excise Act, 1944 as made applicable in terms of Section 83 of Finance Act.

4. With the above observations and directions, this Writ Petition is disposed of. No costs.

05.11.2024

Index :Yes/No
Neutral Citation : Yes
Speaking order : Yes
Sma

To

1. The Principal Commissioner of CGST and Central Excise,
   Chennai North Commissionerate,
   No.26/1, Mahatma Gandhi Road,
   Chennai – 600 034.

2. The Additional Director General,
   Directorate General of GST Interlligence,
   Coimbatore Zonal Unit,
   No.155-1, Lakshmanan Street,
   Ukkadam, Coimbatore – 641 001

C.SARAVANAN, J

Sma

W.P.No.11231 of 2022

05.11.2024