



WEB COPY



WP.No.12837 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.11.2024

CORAM

THE HONOURABLE Mr.JUSTICE C.SARAVANAN

WP.No.12837 of 2022
and
WMP.No.12303 of 2022

Mrs.Kavitha Senthilkumar
Prop. Of Paras Foundation,
Flat No.5, Breeze Apartments,
VRV Avenue, KNG Pudur,
Subramaniyapalayam-641 030.

... Petitioner

Vs.

Asst.Commissioner-Central Excise & GST,
Coimbatore – I Division,
ELGI Building, 1444 Trichy Road,
Coimbatore.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records of the respondent herein leading to issuance of Show Cause Notice vide C.No.IV/09/53/2021-ST-ADJN dated 18.10.2021 and quash the same as the same is issued without jurisdiction.



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For Petitioner : Mr.S.Sathiyamarayanan
For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

In this writ petition, the petitioner has challenged the impugned show cause notice dated 18.10.2021 bearing reference vide C.No.IV/09/53/2021-ST-ADJN.

2. The dispute pertains to the period between 2016-17 viz., 31.03.2017. Instead of filing a reply, the petitioner has approached this Court by filing this writ petition stating that the show cause notice is without merits. Indeed against the impugned notice, the petitioner has an alternate remedy by way of adjudication before the respondent. Therefore, without expressing any opinion on merits of the case, this writ petition is liable to be dismissed. It cannot be said that the show cause notice is without jurisdiction, as it has been issued by a proper Officer under Section 73 of the Finance Act, 1994.



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3. In view of the above, this writ petition is liable to be dismissed and accordingly, dismissed. No costs. Consequently, connected WMP is also closed.

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Index: Yes/No

Speaking Order/Non Speaking Order

NCC: Yes/No.

To

Asst.Commissioner-Central Excise & GST,
Coimbatore – I Division,
ELGI Building, 1444 Trichy Road,
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C.SARAVANAN, J.

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