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W.P.No.4435 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4435 of 2022

M/s.Mano Auto Components,
Represented by its Proprietor
R.Lakshmi Narayanan

... Petitioner

Vs.

The Commissioner of GST & Central Excise,
Chennai Outer Commissionerate,
12th Main Road, Anna Nagar,
Chennai – 600 101.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondent authority to take necessary steps upon the representation made by the petitioner in an expeditious manner and consequentially direct the respondent to issue a clarification that the credit note issued by Thaaai Castings as illegal for the reasons stated in the accompanying affidavit.

For Petitioner : No appearance

For Respondent : No appearance



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ORDER

When the case was taken up for hearing on 21.08.2024, there was no representation for the petitioner. Hence, the case was directed to be listed under the caption "for dismissal" on 28.08.2024. Even today, there is no representation for the petitioner either in person or through his learned counsel.

2. There is also no representation on behalf of the respondent though the name of the counsel for the respondent is printed in the Cause List.

3. It appears that the petitioner has approached the respondent the Commissioner of GST & Central Excise, Chennai by way of representation/complaint dated 20.11.2019 seeking to cancel the credit note issued by M/s.Thaaai Casting Limited (Thaaai Casting). The petitioner has sent representations/complaints dated 17.10.2019 and 22.06.2021 to the Commercial Tax Officer, Thirumudivakkam Circle, Chennai. The petitioner has also sent a representation/complaint dated 19.11.2019 to the Superintendent of GST & Central Excise, Chennai, seeking to cancel the credit note issued by Thaaai Casting.



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4. The grievance of the petitioner is that despite repeated representations, the respondent and other appropriate authorities have not taken any action, which prompted the petitioner to approach this Court.

5. Considering the limited prayer sought for in this writ petition, this Court without advertent to the merits of the case of the petitioner, feels it appropriate to direct the respondent to consider the representations/complaints dated 17.10.2019, 19.11.2019, 20.11.2019 and 22.06.2021 of the petitioner.

6. Accordingly, the respondent is directed to consider the representations/complaints dated 17.10.2019, 19.11.2019, 20.11.2019 and 22.06.2021 made by the petitioner and dispose the same on merits and in accordance with law as expeditiously as possible, preferably, within a period of six weeks from the date of receipt of a copy of this order.

7. Needless to state, before passing such order, the petitioner shall be heard.

8. This Writ Petition is disposed of with the above observations. No costs.



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Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

arb

To

The Commissioner of GST & Central Excise,
Chennai Outer Commissionerate,
12th Main Road, Anna Nagar,
Chennai – 600 101.

C.SARAVANAN, J.

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