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W.P.No.23515 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.12.2024

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23515 of 2022

and W.M.P.Nos.22483, 22484 of 2022 & 29276 of 2023

M/s.APL (India) Pvt. Ltd.
Presently known as
M/s.CMA CGM Agencies (India) Private Limited,
(Represented by the Branch Manager,
Mr.Shyam Sundar),
4th Floor, Seshachalam Centre,
No.636/1, Anna Salai,
Nandanam, Chennai – 600 035.

...Petitioner

Versus

- 1.The Principal Additional Director General,
DGGI, Chennai Zonal Unit,
O/o. The Directorate General of Goods
and Service Tax Intelligence,
Chennai Zonal Unit,
Tower-II, BSNL Building, 8th Floor,
No.16, Greams Road,
Thousand Lights, Chennai – 600 006.
- 2.The Additional Director General (Adjudication),
DGGI, SNU West,
Mumbai Zonal Unit,
1st and 3rd Floors,
NPC House, NM Road,
Ballard Estate, Fort, Mumbai – 400 001.

...Respondents



W.P.No.23515 of 20__

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records on the file of the respondent herein in his F.No.DGGI/INV/ST/351/2021-Gr.X-1872/2063 (OR No.83/2019 (CZU-S.Tax) dated 31.07.2019) being show cause notice No.21/2022 dated 31.03.2022, quash the same.

For Petitioner : Mr.N.Prasad
For Respondents : Mr.Rajendran Raghavan,
Senior Standing Counsel

ORDER

Heard Mr.N.Prasad, learned counsel for the petitioner and Mr.Rajendran Raghavan, learned Senior Standing Counsel appearing for the respondents.

2. In this writ petition, the petitioner has challenged the impugned Show Cause Notice dated 31.03.2022 issued by the 1st respondent.

3. Upon receipt of the aforesaid show cause notice, the petitioner has filed its reply on 27.07.2022. Thereafter, the petitioner has filed the present writ petition on 30.08.2022.



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4. As far as this case is concerned, the petitioner failed to participate in the adjudication mechanism pursuant to the impugned show cause notice.

5. It is the case of the petitioner that the proposal in the impugned show cause notice issued by the 1st respondent is contrary to the law laid down by the Hon'ble Supreme Court in the case of ***SRF Limited Vs. Commissioner of Customers*** reported in ***2015 (318) ELT 607***.

5A. If it is the case of the petitioner that the impugned show cause notice is contrary to the law declared by the Hon'ble Supreme Court in ***SRF Limited Vs. Commissioner of Customers*** reported in ***2015 (318) ELT 607***, the petitioner can be given an opportunity to present the case afresh, before the 1st respondent. Therefore, following directions are issued:

(i) The petitioner is directed to present the case based on the decision of the Hon'ble Supreme Court (referred to *supra*) and participate in the adjudication mechanism pursuant to the impugned show cause notice.

(ii) The petitioner is at liberty to file its additional reply, if any, within a period of thirty days from the date of receipt of a copy of this order.



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(iii) On filing of such additional reply, the 1st respondent shall consider the same and pass a final order, on merits, within a period of three months from the date of receipt of a copy of this order.

6. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

19.12.2024

mrr

Index : Yes/No

To

- 1.The Principal Additional Director General,
DGGI, Chennai Zonal Unit,
O/o. The Directorate General of Goods
and Service Tax Intelligence,
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Tower-II, BSNL Building, 8th Floor,
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C.SARAVANAN, J.

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