



WEB COPY



W.P.No.30615 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30615 of 2024 &
W.M.P.Nos.33221 and 33222 of 2024

Mohammedsultan Abdul Samad
Prop. M/s.MSS Metals
Ambattur Industrial Estate, No.73/6A,
Pillayar Koil Street, Kachinankuppam,
Chennai, Tamil Nadu,600098. .. Petitioner

.. Vs..

The Joint Commissioner (Insitu)
GST and Central Excise
Ambattur Division, Chennai North
Commissionerate,
R-40/A-1, TNHB Building, 100 Feet Road
Mugappair (East), Chennai- 600 037. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records in impugned proceeding in Order-in-Original No.10/2023 [GST-DC] dated 31.03.2023 on the file of the respondent herein and quash the same consequently direct the respondent to repay the sum of Rs.13,00,000/-



W.P.No.30615 of 2024

received from the Petitioner under the threat and coercion.

WEB COPY

For Petitioner : Mr.B.Manoharan

For Respondent : Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the respondent dated 31.03.2023 quash the same and consequently direct the Respondent to repay a sum of Rs.13,00,000/- received from the Petitioner under the threat and coercion.

2. Mr.Rajendra Raghavan, learned Senior Standing Counsel takes notice on behalf of the Respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



W.P.No.30615 of 2024

4. Though the relief sought for in this Writ Petition is for a larger relief, the learned counsel for the Petitioner would submit that it would suffice if the Petitioner is permitted to file an Appeal before the Appellate Authority, challenging the impugned order and the Appellate authority may be directed to take the Appeal on file and pass orders on merits and in accordance with law.

5. The learned Senior Standing Counsel appearing for the Respondent has submitted that since the Petitioner has restricted his relief, he may be permitted to file an Appeal before the Appellate Authority.

6. Heard both sides. Perused the records.

7. In view of the limited scope of relief now sought by the Petitioner, without going into the merits of the case, this court directs the Petitioner to file an Appeal before the Appellate authority, within a period of 30 days from the date of receipt of a copy of this order and the



W.P.No.30615 of 2024

Appellate authority shall take the Appeal on file, without insisting on the period of limitation and thereafter pass orders on merits and in accordance with law, after affording an opportunity of hearing to the Petitioner, as expeditiously as possible.

8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

17.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
arr



WEB COPY



W.P.No.30615 of 2024

To

The Joint Commissioner (Insitu)
GST and Central Excise
Ambattur Division, Chennai North
Commissionerate,
R-40/A-1, TNHB Building, 100 Feet Road
Mugappair (East), Chennai- 600 037



WEB COPY



W.P.No.30615 of 2024

KRISHNAN RAMASAMY.J.,

arr

W.P.No.30615 of 2024

17.10.2024