



WEB COPY



W.P. No.39136 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.39136 of 2024 and
W.M.P.Nos.42384 and 42385 of 2024

M/s.Mitsubishi Electric India Pvt. Ltd.,
3rd Floor, Isanakatima Door No.497 and 498, Poonamalle High
Road, Aurambakkam, Chennai, Tamil Nadu, 600 106
Represented by its Authorized Signatory,
Chief Financial Officer,
Mr.Gurvinder Singh Gandhi.

... Petitioner

Vs.

1.Union of India

Through Secretary, Ministry of Finance,
Department of Revenue, Udyog Bhawan,
New Delhi 110 001.

2.Central Board of Indirect Taxes

Ministry of Finance, Department of Revenue,
Udyog Bhawan, New Delhi 110 001.

3.Assistant Commissioner (ST)

Arumbakkam Assessment Circle,
4th Floor, PAPJM Annexe Building,
Greens Road, Chennai 600 006.

... Respondents



W.P. No.39136 of 2024

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the impugned Show Cause Notice issued in Form GST DRC 01 dated 25.11.2024 under Reference No.ZD331124201922Y for period 2020-21 by the respondent No.3 and to quash the same.

For Petitioner : Mr.Sathish Parasaran,
Senior Advocate for
Mr.Rajat Bose.

For Respondents : Mr.C.Harsha Raj,
Additional Government Pleader for R3.

ORDER

The present writ petition is filed challenging the impugned Show Cause Notice dated 25.11.2024 on the ground that the impugned notice is itself without jurisdiction.

2. After submitting for a brief while, the learned Senior Advocate would submit that the petitioner may be granted 30 days time to respond to the objection, which was not objected to by the learned counsel for the third respondent.



W.P. No.39136 of 2024

3. In view thereof, the petitioner is at liberty to file its objection to the

Show Cause Notice dated 25.11.2024, if so advised, within a period of 30 days from the date of receipt of a copy of this order. If any such objection is filed, the same would be considered and orders would be passed in accordance with law after affording the petitioner a reasonable opportunity of hearing within a period of four (4) weeks from the date of receipt of a copy of this order.

4. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Connected, miscellaneous petitions are closed.

20.12.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

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W.P. No.39136 of 2024

MOHAMMED SHAFFIQ, J.

shk

To:

1.Union of India

Through Secretary, Ministry of Finance,
Department of Revenue, Udyog Bhawan,
New Delhi 110 001.

2.Central Board of Indirect Taxes

Ministry of Finance, Department of Revenue,
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