



W.P.(MD) No.16100 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.16100 of 2024

and

W.M.P.(MD) Nos.13994 and 13996 of 2024

M/S.Konark Technologies,
represented by its Proprietor,
R.C.Balamurali

... Petitioner

/vs./

The Assistant Commissioner,
Office of the Deputy/Assistant Commissioner
of GST and Central Excise,
Trichy I Division,
No.1, Williams Road,
Cantonment, Trichy 620 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records of the impugned order in Order-in-Original No.151/2022-ST Adjn., in Ref.No.DIN No. 20220659XN020000D470, dated 16.06.2022, passed by the Respondent and quash the same as arbitrary.

For Petitioner : Mr.S.Muthuvenkatraman



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For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

The writ petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

2.The case of the petitioner is that the petitioner is unaware of the impugned order dated 16.06.2022, which preceded the show cause notice dated 24.04.2021. It is the case of the petitioner that the petitioner had closed the business as early as 2017 and thereafter had taken up employment under a private concern. It is submitted that the petitioner still continues to be an employee and was unaware of the proceeding that came to be initiated against the petitioner.

3.Although the learned Standing Counsel for the respondent would submit that the writ petition is devoid of merits and is liable to be dismissed in view of the decision of the Hon'ble Supreme Court in *Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care*



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Limited reported in **2020 SCC Online SC 440** and that the appellate remedy is also time barred, in view of the decision of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of C.Ex., Jamshedpur** reported in **2008 (221) E.L.T. 163 (S.C)**, I of the view that to balance the interest of the parties, the petitioner may be put to terms.

4.Under these circumstances, the impugned order is set aside and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law subject to the petitioner depositing Rs.75,000/- as security, which amount shall be adjusted or refunded subject to the final outcome of the orders.

5.The impugned order, which stands quashed, shall be treated as an addendum to the show cause notices issued to the petitioner. The petitioner shall also file a reply within a period of 30 days from the date of receipt of a copy of this order. The respondent shall pass a fresh order on merits and in accordance with law within a period of 3 months thereafter. Needless to state that the petitioner shall be heard before final orders are passed.



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6.The Writ Petition stands allowed, accordingly. No costs. Consequently,
connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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