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W.P.No.7166 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 20.02.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.7166 of 2024

and

W.M.P.No.8015 & 8019 of 2025

M/s. Vivan Trade Impex Pvt. Ltd.,
rep. by its Managing Director,
Mr.Sanjay Kumar Sharma.

...Petitioner

Vs.

1. The Principal Commissioner of CGST & Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nugambakkam, Chennai – 600 034.
2. The Additional Commissioner of CGST & Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nugambakkam, Chennai – 600 034.

...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records relating to the impugned show cause notice dated 04.09.2023, bearing No.05/2023-GST-CH.N(ADC) issued by the second respondent and the consequential notice for personal hearing dated 19.01.2024 issued by the first respondent to the petitioner-Company and to quash the same.



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For Petitioner : Mr.P.V.Balasubramaniam,
Senior Advocate
for M/s.Akhil Akbar Ali

For Respondents : Mr.T.Ramesh Kutty
Senior Standing Counsel
and
Mr.B.Sivaraman
Junior Standing Counsel

Order

Heard Mr.P.V.Balasubramaniam, learned counsel appearing for the petitioner and Mr.T.Ramesh Kutty learned Senior Standing Counsel on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order impugned show cause notice dated 04.09.2023 issued by the second respondent and the consequential notices for personal hearing dated 19.01.2024 issued by the first respondent to the petitioner-Company and to quash the same.

3. The learned Senior Counsel for the petitioner would submit that main grievance of the petitioner is that while issuing the impugned show



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cause notice dated 07.09.2023, the respondent-CGST Department has relied on certain documents, however, they have not provided any of those documents, which they referred to in the impugned show cause notice, to enable the petitioner to file their reply and to make their submission, despite a specific request has been made by the petitioner in their letters dated 03.11.2023 and 22.11.2024.

3.1 The learned counsel further submitted that it is further grievance of the petitioner that without acceding to the request made by the petitioner, for the second time, the respondent has issued a notice fixing the date of personal hearing on 19.01.2024 and the petitioner apprehends that thereafter, the respondents may proceed to confirm the proposals made in the show cause notice, hence, he prays for an appropriate direction since in the absence of the documents, which the respondents relied on in issuing the show cause notice, the petitioner would not be in a position to file effective reply nor to defend themselves and same would also amounts to violation of principles of natural justice. Hence, the learned counsel prayed for appropriate direction.



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4. The learned Senior Standing Counsel for the respondents has drawn the attention of this Court to a letter dated 22.01.2025, addressed to the petitioner, whereby, the petitioner has been asked to depute a authorized person to collect the necessary documents from the office of the respondent-Department on any working day and therefore, it is submitted that the petitioner can very well take photocopies of the same and return the originals to the respondent-Authority.

5. I have given due considerations to the submission made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents and perused the materials available on record.

6. In the case on hand, the grievance of the petitioner is that the respondents have issued a show cause notice alleging certain discrepancies, however, the documents, which, the respondents have relied on and which formed the basis for issuance of such show cause notice, have not been provided to the petitioner despite a specific request made by the petitioner in this regard. However, considering the fact that the respondent-Department



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vide their letter dated 22.01.2025 has called upon the petitioner to collect necessary through any authorized person on behalf of the petitioner from the Office of the respondent-Department, this Court is of the view that it would be suffice to dispose of the present Writ Petition with the following direction;_

i) The respondents are directed to provide the documents as agreed upon by them, vide letter dated 22.01.2025 and the petitioner can very well take photocopies of the same and return the originals to the respondent-Authority. Thereafter, the respondent-Authority shall grant sufficient time to the petitioner to file their reply and after completing the aforesaid exercise shall fix a date for personal hearing and thereafter, shall proceed with adjudication process in accordance with law.

7. Accordingly, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

20.02.2025

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Index : yes/no

Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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