IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.152 of 2025
and
W.M.P.Nos.157 and 158 of 2025

M/s.Samy Transprt
Represented by its Partner
Munusamy Gandhi
Having its office at
No.83, Jeevanlal Nagar,
3rd Street, Thiruvottiyur,
Chennai 600 019. ..Petitioner

Vs.

1.The Principal Commissioner,
Central Goods and Services Tax and Central Excise
26/1, Mahatma Gandhi Road,
Chennai 600 034.

2.The Joint Commissioner,
Central Goods and Services Tax and Central Excise,
26/1, Mahatma Gandhi Road,
Chennai 600 034.

3.The Deputy Commissioner
Goods and Services Tax and Central Excise,
Thiru Vi Ka Nagar Division,
Chennai North Commissionerate,
Chennai.

4.The Superintendent

Goods and Services Tax and Central Excise,
Thiru Vi Ka Nagar Division,
Chennai North Commissionerate,
Chennai. ..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari calling for the records pertaining to the impugned order dated 15.09.2022 passed in order in Original No.110/2022 CH.N.(JC). Passed by the second respondent and quash the same.

For Petitioner	:	M/s.Umme Ruman for Mr.D.Bennington.
For Respondents	:	Mr.R.P.Pragadish, Senior Standing Counsel.

ORDER

The present writ petition is filed challenging the impugned order dated 15.09.2022 on the premise that neither the Show Cause Notice nor the impugned order was served on the petitioner

2. It is submitted by the learned counsel for the petitioner that the primary ground of challenge is that the entire order is bad inasmuch as neither the notice nor the impugned order has been served in the manner contemplated under the

Finance Act, 1994.

3. To the contrary, the learned counsel for the respondents would submit that order and the notice were, in fact, served on the petitioner in accordance with the manner prescribed under Finance Act, 1994. Whether there has been valid and proper service is essentially a question of fact, which is disputed in the present case. It may thus not be appropriate to entertain the writ petition under Article 226 of the Constitution of India.

4. In view thereof, the petitioner is at liberty to challenge the impugned order by way of an appeal(s), if so advised, within a period of four weeks from the date of receipt of a copy of this order. If such appeal(s) is filed, the Appellate Authority shall decide as a preliminary issue the question of whether the service / notice / order was valid and proper. It is made clear that this Court has not expressed any opinion on the merits of the writ petition or on the issue of limitation.

5. Accordingly, this writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

07.01.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
shk

To

1.The Principal Commissioner,
Central Goods and Services Tax and Central Excise
26/1, Mahatma Gandhi Road,
Chennai 600 034.

2.The Joint Commissioner,
Central Goods and Services Tax and Central Excise,
26/1, Mahatma Gandhi Road,
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3.The Deputy Commissioner
Goods and Services Tax and Central Excise,
Thiru Vi Ka Nagar Division,
Chennai North Commissionerate,
Chennai.

4.The Superintendent
Goods and Services Tax and Central Excise,
Thiru Vi Ka Nagar Division,
Chennai North Commissionerate,
Chennai.

<u>MOHAMMED SHAFFIQ, J.</u>

shk

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and
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