



WEB COPY



W.P.No.8923 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2026

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.8923 of 2026

And

W.M.P.No.9618 of 2026

M/s.Nadesh Trade Impex Pvt. Ltd.,
Represented by its Managing Director
Mr.Sanjay Kumar Sharma
Office at No.64, Perambur Barracks Road,
Barrack Arcade, 1st Floor,
Purasawalkam,
Chennai – 600 007.

... Petitioner

Vs.

1.The Ministry of Corporate Affairs
A" Wing Shastri Bhawan Garage,
No.14, Dr Rajendra Prasad Rd,
New Delhi,
Delhi 110 001.

2.The Registrar of Companies,
Shastri Bhavan,
2nd Floor, 26, Haddows Road,
Chennai – 600 006.

3.Commissioner of CGST and Central Excise
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondents



W.P.No.8923 of 2026

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the second respondent relating to the adjudication order under Section 92 of the Companies Act, 2013 vide reference No.ROC/CHN/Nadesh Trade/ADJ/ S.137/2024 dated 19.03.2024 and quash the same.

For Petitioner : Mr.Akhil Ahmed Akbar Ali

ORDER

The petitioner has filed this writ petition seeking issuance of Writ of Certiorari to call for the records of the second respondent relating to the adjudication order under Section 92 of the Companies Act, 2013 vide reference No.ROC/CHN/Nadesh Trade/ADJ/ S.137/2024 dated 19.03.2024 and quash the same.

2.The learned counsel appearing for the petitioner submitted that the petitioner is a company incorporated under the Companies Act and is engaged in the trade of steel and other furniture. On 14.12.2018, a search warrant was issued by the third respondent and the daily transaction records of the petitioner company maintained in TALLY Software along with data relating to invoices for the purported



W.P.No.8923 of 2026

WEB COPY

sale and purchase of various products for the period from July, 2017 to March, 2018 and April, 2018 to October, 2018 were taken into custody by the Officers of CGST and Central Excise. While so, an inquiry notice dated 19.07.2019 was issued by the second respondent under Section 206(4) of the Companies Act, 2013 directing the company to furnish the documents pertaining to its affairs, however, the company was unable to comply with the said notice as the documents had already been seized by the third respondent under a separate proceeding initiated by the CGST Department in the year 2018 and a show cause notice dated 09.05.2022 was issued to the petitioner and thereafter the impugned order was passed.

3.The learned counsel appearing for the petitioner further submitted that the petitioner was not able to submit the documents sought for by the respondents since the same were already seized by the Officers of CGST and Central Excise and the same was pleaded before the respondents, even then the second respondent passed the impugned order.

4.Perusal of the impugned order reveal that as against the



W.P.No.8923 of 2026

WEB COPY

impugned order, there is effective appeal remedy available before the Regional Director (SR), Ministry of Corporate Affairs, 5th Floor, Shastri Bhavan, 26, Haddows Road, Chennai – 600 006, in terms of Section 454(5) and 454(6) of the Companies Act read with Companies (Adjudicating of Penalties) Rules, 2014. The petitioner instead of exhausting the appeal remedy has filed this writ petition, which is not sustainable one.

5.The writ petition is dismissed. Liberty is granted to the petitioner to approach the appellate authority as against the impugned order. The period during which the writ petition was pending before this Court is excluded for the purpose of limitation. No costs. Consequently, the connected miscellaneous petition is closed.

23.03.2026

pri

Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No



W.P.No.8923 of 2026

WEB COPY

To

- 1.The Ministry of Corporate Affairs
A" Wing Shastri Bhawan Garage,
No.14, Dr Rajendra Prasad Rd,
New Delhi,
Delhi 110 001.
- 2.The Registrar of Companies,
Shastri Bhavan,
2nd Floor, 26, Haddows Road,
Chennai – 600 006.
- 3.Commissioner of CGST and Central Excise
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.



WEB COPY



W.P.No.8923 of 2026

M.DHANDAPANI,J.
pri

W.P.No.8923 of 2026
And
W.M.P.No.9618 of 2026

23.03.2026