



IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated: 19.06.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.17950 of 2023

M/s.Saifee Enterprises
Represented by its Manager,
Saifuddin A Tankiwala
Old No.241, New No.160,
Linghi Chetty Street, Chennai-600 001 ... Petitioner

Vs

- 1.Principal Commissioner of CGST & C.Ex.
GST Bhawan, 26/1 M.G.Road,
Nungaambakkam, Chennai,
Tamil Nadu 600 034
- 2.Additional Commissioner of GST & Central Excise
GST Bhawan, 26/1 M.G. Road,
Nungambakkam, Chennai,
Tamil Nadu 600 034
- 3.Superintendent of GST and Central Excise
Chennai North Commissionerate
Chennai, Tamil Nadu 600 034 ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mndamus, to call for the records the Impugned Summon vide No.CBIC-DIN-



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Respondent and to quash the same as illegal, arbitrary and direct the

respondents herein to permit the Petitioner to run the business by unsealing the premises without any impediment or prohibition in accordance with law.

For Petitioner : Mr.R.Senniappan

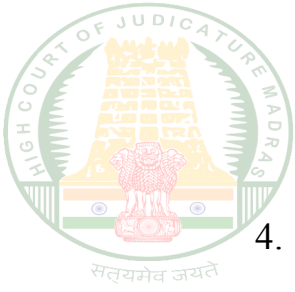
For Respondents : Mr.T.Ramesh Kutty
Senior Panel Counsel

ORDER

Mr.T.Ramesh Kutty, learned Senior Panel Counsel accepts notice for the respondents and is armed with sufficient instructions to enable a final disposal of this matter, even at the stage of admission.

2. The petitioner is a registered dealer under the provisions of the Central Goods and Services Tax Act, 2017 (in short 'Act') and is an assessee on the file of the respondent officer. According to the petitioner, the petitioner is stated to be trading in hardware and tools.

3. It is the case of the respondent that there was certain information indicating evasion of GST and hence the third respondent had visited the business premises of the petitioner at old No.241, New No.160, Linghi Chetty Street, Chennai – 600 101 ('premises'/premises in question') intending to search the same.



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4. When contacted, the petitioner informed the Assessing Officer that the concerned persons were travelling. Hence the respondents sealed the premises in question. The petitioner, thereafter, appears to have appeared before the respondent on 31.05.2023 promising to provide certain information called for by the respondents.

5. According to the learned Standing Counsel, preliminary statements have been recorded and further information is awaited. However, there has been no appearance by the petitioner or authorised representative before the respondents and hence the premises in question continues to be sealed.

6. Hence the present Writ Petition seeking quash of the summons and desecuring of the premises in question to enable the petitioner to run the business.

7. The petitioner is duty bound to cooperate in the proceedings for investigation and no case is made out for quashing of the summons. That apart, seeing as the petitioner has not appeared pursuant to summons dated 31.05.2023 to either tender information or to cooperate in the continuing investigation, this Court is unable to quash the summons, which has been issued directing appearance of



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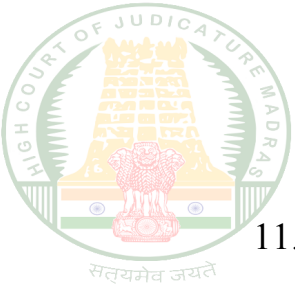
the petitioner. In any event, the summons required the petitioner to

appear on 27.05.2023 and has hence does not survive as on date.

8. In order to facilitate both the process of desealing of the premises as well as continuance of the investigation, let the petitioner appear before R3 on 28.06.2023 at 10.30 a.m. without expecting any further notice in this regard along with a written request for desealing of the premises in question and all materials in support of its contentions.

9. Upon considering the materials, if any, submitted and after hearing the petitioner, R3 shall consider the request of the petitioner for desealing of the premises in question ensuring that the interests of the revenue are suitably protected by any means provided for under the Act and Rules, and pass orders in accordance with law.

10. It is the specific case of the petitioner that the documents sought for by the respondents are inside the sealed premises and it is for this reason that the same could not be furnished to the respondent. In such an event, upon a written request by the petitioner, the premises be desealed and necessary documents procured in the presence of R3 followed by re-sealing of the premises, in order that the interests of both parties are protected.



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11. This Writ Petition stands dismissed. No costs.

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Index : Yes / No

Speaking

Neutral citation: Yes

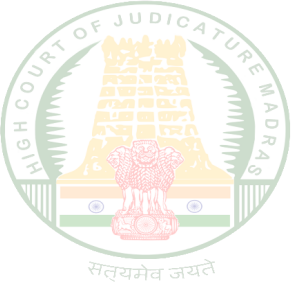
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To

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Dr.ANITA SUMANTH,J.

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