

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Special Original Jurisdiction)

Wednesday, the Twenty Seventh day of January Two Thousand and
Twenty One

WEB COPY

PRESENT

THE HON'BLE MR JUSTICE M.M.SUNDRESH
and
THE HON'BLE MRS JUSTICE S.ANANTHI

WP (MD) Nos.1139 and 1143 of 2021
and
WMP (MD) Nos.994 and 997 of 2021

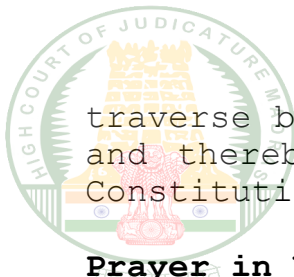
M/S.TVS SRICHAKRA LTD
REPRESENTED BY ITS AUTHORISED SIGNATORY,
B. RAJAGOPALAN,
PERUMALPATTI ROAD, VELLARIPATTI VILLAGE,
MELUR TALUK, THERKKUTHERU,
MADURAI - 625 122. ... PETITIONER IN BOTH THE PETITIONS

Vs

- 1.UNION OF INDIA
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI - 110 001.
- 2 THE ADDITIONAL/ JOINT COMMISSIONER OF CGST AND CE,
MADURAI COMMISSIONERATE,
No.4, LAL BAHADUR SASHTRI ROAD,
REVENUE BUILDINGS, B.B. KULAM, MADURAI 625 002.
- 3 THE ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE,
COIMBATORE ZONAL UNIT,
No.155-1, LAKSHMANAN STREET,
BEHIND UKKADAM BUS STAND, UKKADAM,
COIMBATORE - 641 001. ... RESPONDENTS IN BOTH THE PETITIONS

Prayer in WP(MD)No.1139 of 2021:

Writ Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to issue a **WRIT OF DECLARATION**, declaring Notifications No.14/2017, 15/2017 and 16/2017 dated 13.04.2017 issued by the 1st respondent as ultra vires as the said notifications



traverse beyond the scope of Section 68(2) of the Finance Act, 1994 and thereby offending Articles 14, 19(1)(g), 245 and 269A of the Constitution of India.

Prayer in WP(MD). 1143/ 2021 :

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a **WRIT OF CERTIORARI**, calling for the records in Show Cause Notice SL.No.29/2020-ST dated 10/12/2020 on the file of the 3rd respondent and quash the same.

Prayer in WMP(MD). 994/ 2021 in WP(MD)No.1139 of 2021: :

To **INTERIM STAY** of Operation of Notifications No.14/2017, 15/2017, and 16/2017 dated 13.04.2017 issued by the 1st respondent, pending disposal of the above main Writ Petition.

Prayer in WMP(MD). 997/ 2021 in WP(MD)No.1143 of 2021: :

To grant an order of **INTERIM STAY** of all further proceedings pursuant to Show Cause Notice SL.No.29/2020-ST dated 10/12/2020 issued by the 3rd respondent herein, pending disposal of the above main Writ Petition.

ORDER : These petitions coming up for orders on this day, upon perusing the petitions and the affidavits filed in support thereof and upon hearing the arguments of Mrs.P.JEYALAKSHMI for Mr.S.P.MAHARAJAN, Advocate for the petitioner in the petitions, the Court made the following order:-

(Order of the Court was made by M.M.SUNDRESH, J.)

Notice to the respondents through Court as well as privately returnable by 24.02.2021.

2.Placing reliance upon the similar order passed by this Court in WMP(MD) No.6446 of 2019 in W.P.(MD) No.8209 of 2019 dated 05.04.2019, the learned counsel for the petitioner submitted that there need be an interim order at the hands of this Court.

3.Considering the fact that the very same notification is challenged and the show cause notice is only consequent upon the same, in the continuance of the earlier interim order, there shall be an order of interim stay.

Post along with the connected matters.

sd/-

27/01/2021

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/ /2021

Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.



TO

1. THE SECRETARY,
UNION OF INDIA
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI - 110 001.

2 THE ADDITIONAL/ JOINT COMMISSIONER OF CGST AND CE,
MADURAI COMMISSIONERATE,
No.4, LAL BAHADUR SASHTRI ROAD,
REVENUE BUILDINGS, B.B. KULAM, MADURAI 625 002.

3 THE ADDITIONAL DIRECTOR,
DIRECTORATE GENERAL OF GST INTELLIGENCE,
COIMBATORE ZONAL UNIT,
No.155-1, LAKSHMANAN STREET,
BEHIND UKKADAM BUS STAND, UKKADAM,
COIMBATORE - 641 001.

+1. C.C. to Mr.S.P.MAHARAJAN, Advocate SR.No.527

ORDER

IN

WP(MD) Nos.1139 and 1143 of 2021

and

WMP(MD)Nos.994 and 997 of 2021

Date :27/01/2021

RR

AE/JC/SAR-III (02/02/2021) 3P / 5C