

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. Nos. 27948, 27949, 28574 and 28575 of 2013
and

M.P. Nos. 1, 1, 1, 1, 2, 2, 2 and 2 of 2013

R.Mahaveer Pipada ...Petitioner in W.P. No. 27948 of 2013
Ashish Mundhra ...Petitioner in W.P. No. 27949 of 2013
Y.Siva Arul Durai ...Petitioner in W.P. No. 28574 of 2013
Vikram B ...Petitioner in W.P. No. 28575 of 2013

-vs-

The Additional Director - General
Directorate of Revenue Intelligence,
25, Gopalakrishna (Iyer) Road,
T.Nagar,
Chennai-600 017. ...Respondent in all W.P.s

Common Prayer WP 27948, 27949, 28575 of 2013 :-

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Respondent dated 16.09.2013 in F. No. VIII/48/06/2013-DRI and quash the same.

WP 28574 of 2013 Prayer:-

Writ Petition filed under Article 226 of the Constitution of India Praying to issue a Writ of Certiorari calling for the records pertaining to the show cause Notice dated 16.09.2013 in F.No.VIII/48/06/2013-DR I issued by the Respondent and quash the Same.

For Petitioner : Mr. N.Muralikumaran
For Respondent : Mr. T.Chandrasekaran,
Central Government Standing Counsel

COMMON ORDER
(through video conference)

Heard Mr. N.Muralikumaran, Learned Counsel for the Petitioners and Mr. T.Chandrasekaran, Learned Central Government Standing Counsel appearing for the Respondent, and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petitions challenge the Order No. VIII/48/06/2013-DRI dated 16.09.2013 passed by the Respondent, which is evidently a show cause notice for which the Petitioners have been required to submit their explanations. The consistent legal position has been reiterated by the Hon'ble Supreme Court of India in Special Director -vs- Mohammed Ghulum Ghouse [(2004) 3 SCC 440], Secretary, Ministry of Defence -vs- Prabhash Chandra Miradha (AIR 2012 SC 2250) and Life Insurance Corporation of India -vs- A.Masilamani [(2013) 6 SCC 530] that a show cause notice cannot be challenged before completion of enquiry and the proceedings cannot be interfered with in the interregnum till it reaches its logical conclusion.

3. Learned Counsel for the Petitioners submits that the Petitioners have invoked the discretion of powers of this Court raising certain jurisdictional issues and taking the same into account, this Court had granted interim orders staying further proceedings and extending time for submitting explanation.

4. Having due regard to the aforesaid legal position, as there is nothing which precludes the Petitioners from raising the contentions in these Writ Petitions before the Respondent, who is bound to deal with the same before coming to any ultimate conclusion, there is no necessity for this Court to interfere in the matter at this pre-mature stage of the proceedings.

5. It is incumbent upon the Petitioners to submit their explanations with all supporting documents and comply with the requirements as sought in the impugned order by 30.11.2020. The Respondent shall, after affording full opportunity of hearing, duly consider the explanation of the respective Petitioners (including the jurisdictional issues), deal with the each of the contentions raised and pass reasoned orders on merits and in accordance with law and communicate decision taken under written acknowledgment. In the event of any decision entailing adverse civil consequences, the respective Petitioners are not precluded from working out their remedies for necessary relief before the proper forum in the manner recognized by law. Though obvious, it is made clear that no opinion has been expressed by this Court on the correctness or otherwise on the merits of the factual controversies involved in the matter.

6. In the result, the Writ Petitions are disposed on the aforesaid terms. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Msm/vjt

To

The Additional Director - General
Directorate of Revenue Intelligence,
25, Gopalakrishna (Iyer) Road,
T.Nagar,
Chennai-600 017.

+1cc to Mr.R.Gopinath, Advocate, S.R.No.33484

+3ccs to Mr.M.Lakshmi Pathi, Advocate, S.R.No.33482,33481,33480

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JP(CO)
KKV/04/11/2020



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