

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 12.10.2020
CORAM
THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU
W.P. No. 6911 of 2018

Divya

... Petitioner

-vs-

1.The Senior Intelligence Officer
Directorate General of Goods and Service
Tax Intelligence
Chennai Zonal Unit
C-3, C-Wing, Second Floor
Rajaji Bhavan, Besant Nagar
Chennai - 90.

2.The Inspector of Police
Central Crime Branch
Chennai.

3.V.Shankaraman

... Respondents

Prayer :- Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the First Respondent from taking any action against the Petitioner herein with respect of Payment of service tax of M/s.K.Studios till the completion of investigation of the Second Respondent herein in Crime No. 426 of 2017 on the file of the Second Respondent herein.

For Petitioner : Mr. Velmurugan
For Mr. S.Saravanakumaran

For Respondents: Mr. V.Sundareswaran
Standing Counsel (For R1)
R2-No appearance
Dr. S.S.Swaminathan (For R3)

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O R D E R
(through video conference)

Heard Mr. Velmurugan, Learned Counsel for the Petitioner and Mr. V. Sundareswarn, Learned Standing Counsel appearing for the First Respondent and Dr. S.S. Swaminathan, Learned Counsel appearing for the Third Respondent, and perused the materials

placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed to forbear the First Respondent from taking any action against the Petitioner with respect to the payment of service tax of M/s. K.Studios till the completion of investigation in Crime No. 426 of 2017 by the Second Respondent.

3. It is submitted by the Learned Counsel for the Second Respondent that the Petitioner can raise the said contention before the Second Respondent during the enquiry with supporting evidence, which would be considered at that stage and there is no necessity to stall the proceedings citing the same.

4. Having due regard to the said submissions made, it is open to the Petitioner place all the contentions (including that relating to pendency of the criminal complaint in Crime No. 426 of 2017 with the Second Respondent) in the enquiry before the First Respondent. It is incumbent upon the First Respondent to afford full opportunity of hearing to the Petitioner and duly consider her explanation, 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. It is needless to add here in the event of any decision entailing adverse civil consequences to the Petitioner as outcome of the said enquiry, the Petitioner is not precluded from working out her remedies for necessary relief before the proper forum in the manner recognized by law.

5. Accordingly, the Writ Petition is disposed with the aforesaid observations. Consequently, connected miscellaneous petition is closed. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

maya/kv

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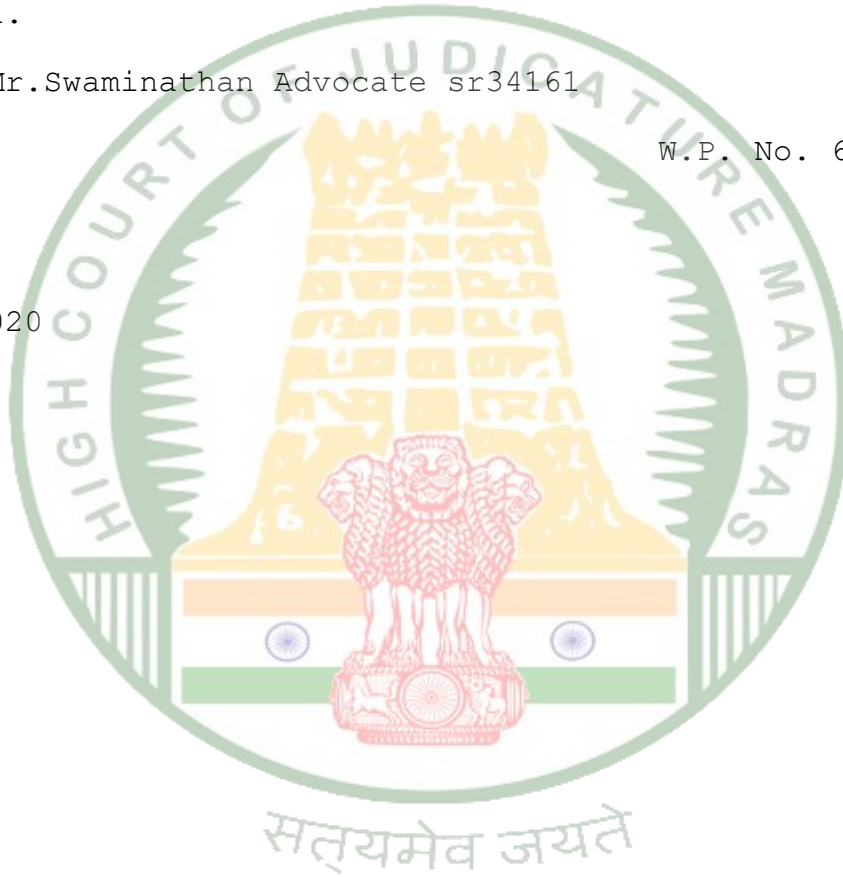
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+1 cc to Mr.Swaminathan Advocate sr34161

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