

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2020

CORAM

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

**W.P. Nos. 4810 to 4814 of 2017
and
W.M.P. Nos. 5040 to 5044 of 2017**

W.P. No. 4810 of 2017 :-

M/s. United Metal Industries
Represented by its Partner
No.98, Basin Road
Thiruvottirur
Chennai - 600 019 now at
III-B, No.9, McNichols Road
Chetpet, Chennai - 600 031.

... Petitioner

-VS-

The Assistant Commissioner (CT)
Kaladipet Assessment Circle
Chennai - 600 09.

... Respondent

Prayer:- 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 in his proceedings in TIN 33721100015/2007-08/CST: 50039/2007-08 and quash the impugned notice dated 09.01.2017 issued therein.

For Petitioner : Mr. P.Rajkumar

For Respondent : Mr. R.Swarnavel
Government Advocate

W.P. No. 4811 of 2017 :-

M/s. United Metal Industries
Represented by its Partner
No.98, Basin Road
Thiruvottirur
Chennai - 600 019 now at
III-B, No.9, McNichols Road
Chetpet, Chennai - 600 031.

... Petitioner

-VS-

The Assistant Commissioner (CT)
Kaladipet Assessment Circle
Chennai - 600 09.

... Respondent

Prayer:- 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 in his proceedings in TIN 33721100015/2008-09/CST:50039/2008-09 and quash the impugned notice dated 09.01.2017 issued therein.

For Petitioner : Mr. P.Rajkumar

For Respondent : Mr. R.Swarnavel
Government Advocate

W.P. No. 4812 of 2017 :-

M/s. United Metal Industries
Represented by its Partner
No.98, Basin Road
Thiruvottirur
Chennai - 600 019 now at
III-B, No.9, McNichols Road
Chetpet, Chennai - 600 031.

... Petitioner

-VS-

The Assistant Commissioner (CT)
Kaladipet Assessment Circle
Chennai - 600 09.

... Respondent

Prayer:- 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 in his proceedings in TIN 33721100015/2009-10/CST:50039/2009-10 and quash the impugned notice dated 09.01.2017 issued therein.

For Petitioner : Mr. P.Rajkumar

For Respondent : Mr. R.Swarnavel
Government Advocate

W.P. No. 4813 of 2017 :-

M/s. United Metal Industries
Represented by its Partner
No.98, Basin Road
Thiruvottiriyur
Chennai - 600 019 now at
III-B, No.9, McNichols Road
Chetpet, Chennai - 600 031.

... Petitioner

-vs-

The Assistant Commissioner (CT)
Kaladipet Assessment Circle
Chennai - 600 09.

... Respondent

Prayer:- 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 in his proceedings in TIN 33721100015/2010-11/CST:50039/2010-11 and quash the impugned notice dated 09.01.2017 issued therein.

For Petitioner : Mr. P.Rajkumar

For Respondent : Mr. R.Swarnavel
Government Advocate

W.P. No. 4814 of 2017 :-

M/s. United Metal Industries
Represented by its Partner
No.98, Basin Road
Thiruvottiriyur
Chennai - 600 019 now at
III-B, No.9, McNichols Road
Chetpet, Chennai - 600 031.

... Petitioner

-VS-

The Assistant Commissioner (CT)
Kaladipet Assessment Circle
Chennai - 600 09.

... Respondent

Prayer:- 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 in his proceedings in TIN 33721100015/2012-13/CST:50039/2012-13 and quash the impugned notice dated 09.01.2017 issued therein.

For Petitioner : Mr. P.Rajkumar

For Respondent : Mr. R.Swarnavel
Government Advocate

COMMON ORDER
(through video conference)

Heard Mr. P. Rajkumar, Learned Counsel for the Petitioner and Mr. R.Swarnavel, Learned Government Advocate (Taxes) for the Respondent, and perused the materials placed on record, apart from the pleadings of the parties.

2. These Writ Petitions challenge the Order Nos. TIN 33721100015/ 2007-08/(CST: 50039/2007-08) dated 09.01.2017, TIN 33721100015/ 2008-09/(CST: 50039/2008-09) dated 09.01.2017, TIN 33721100015/ 2009-10/(CST: 50039/2009-10) dated 09.01.2017, TIN 33721100015/ 2010-11/(CST: 50039/2010-11) dated 09.01.2017 and TIN 33721100015/ 2012-13/(CST: 50039/2012-13) dated 09.01.2017 passed by the Respondent, which are evidently show cause notices for which the Petitioner has been required to submit his explanation. 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 show cause notices cannot be challenged before completion of enquiry and the proceedings cannot be interfered with in the interregnum till it reaches its logical conclusion.

4. Having due regard to the aforesaid legal position, as there is nothing which precludes the Petitioner from raising the contentions in these Writ Petitions in the proceedings 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 interference in the matter at this pre-mature stage of the matter.

5. It is incumbent upon the Petitioner to submit his explanation with all supporting documents and comply with the requirements as sought in the impugned orders by 30.11.2020. The Respondent shall, after affording full opportunity of hearing, duly consider the explanation of the Petitioner (including the jurisdictional issues), deal with 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, it would be certainly open to the Petitioner to impeach the same 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 controversy involved in the matter.

6. In the result, these Writ Petitions are dismissed with the aforesaid clarifications. Consequently, connected miscellaneous petitions are closed. No costs.

15.10.2020

Maya/kv

Index : Yes/No

Note: Issue order copy by 04.11.2020.

To

The Assistant Commissioner (CT)
Kaladipet Assessment Circle
Chennai - 600 09.



WEB COPY

W.P. Nos.4810 to 4814 of 2017

P.D. AUDIKESAVALU, J.

Maya/kv



W.P. Nos. 4810 to 4814 of 2017

WEB COPY

Dated : 16.10.2020