



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 27.01.2021

CORAM

THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

W.P.(MD)No.209 of 2013

and

M.P.(MD)No.1 of 2013

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M/s.Raj Speciality Chemicals Private Limited,
represented by its Director,
Rakesh Kumar Agarwal,
No.74, South Emperor Street,
Tuticorin-628 001.

: Petitioner

Vs.

1.The State of Tamil Nadu,
represented by its Secretary to the Government,
Commercial Taxes and Registration Department,
Fort St.George, Chennai - 600 009.

2.The Commercial Tax Officer-II,
Tuticorin, Tuticorin District.

3.The Commissioner of Customs,
Customs House, Tuticorin.

4.The Deputy Director,
Directorate of Revenue Intelligence,
Roche road, Solin Garden,
South Beach Road, Tuticorin-628 004.

: Respondents

(R3 was *suo motu* impleaded vide order of this Court, dated 13.02.2013 and R4 was impleaded vide order of this Court, dated 21.01.2006 in WP(MD).No.209/13)

PRAYER :- Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorarified Mandamus, to call for the records relating to the Assessment order passed by the second respondent in CST 477503/08-09 dated 02.11.2012 received by the petitioner on 30.11.2012 and quash the same and to direct the second respondent to get the records relating to the CST Act for the Assessment year 2008-2009 from the Revenue Intelligence Department, and then to proceed with the assessment work.

For Petitioner
For R1 and R2

:Mr.A.K.Jeyaraj
:Mrs.J.Padmavathi Devi
Special Government Pleader

For R3
For R4

:Mr.R.Aravindan
:No Appearance



ORDER

Heard the learned Counsel appearing on either side.

2.The Writ Petitioner was issued with pre-assessment notice, dated 20.02.2012. The petitioner informed the assessing authority that the documents have been seized by the Director of Revenue Intelligence (DRI) and hence, they sought for further time. Without acceding to the said request, the assessing officer has passed the impugned orders, dated 02.11.2012. Challenging the same, the present Writ Petition is filed.

3.In the Writ Petition, an interim relief was sought for. Vide order, dated 28.01.2015, in M.P.(MD)No.1 of 2013, this Court directed the petitioner to deposit 25% of amount demanded for the assessment years 2008-09. Questioning the same, the petitioner filed a Writ Appeal in W.A.(MD)No.137 of 2015. The Honourable Division Bench of this Court, which heard the Writ Appeal, had disposed of the appeal by issuing the following direction in the Writ Petition itself:

"3.In the discussions, the mode of disposal of this Writ Petition was agreed upon (1) that a direction could be issued to the Directorate of Revenue Intelligence to supply authenticated copies of the documents seized from the petitioner, and (ii) the petitioner could be given a period of time to file objections, thereafter, with the impugned order of assessment order being set aside.

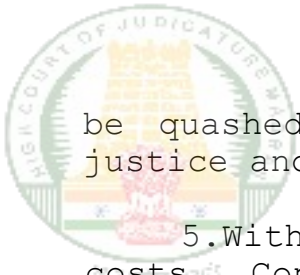
4.We are, however, constrained by the fact that the petitioner has chosen not to implead even the Directorate of Revenue Intelligence as a party. Thus, at the oral request of the petitioner, the Deputy Director, Directorate of Revenue Intelligence, Roche Road, Solin Garden, South Beach Road, Tuticorin - 628 004, is impleaded as 4th respondent. Let notice issued to the 4th respondent, through learned Assistant Solicitor General. Counsel for the petitioner shall serve on the Assistant Solicitor General."

4.Since the Honourable Division Bench of this Court itself has indicated the mode of disposal, I am of the view that the Writ Petition can be disposed with the following directions:

(a)The imploding Deputy Director, Directorate of Revenue Intelligence (DRI) is directed to serve authenticated copies of the documents that were seized from the writ petitioner within a period of three weeks from the date of receipt of a copy of this order.

(b)After the petitioner receives the same, the petitioner is given three more weeks time to offer his objection in response to the pre-revision notices.

(c)Inasmuch as the impugned order has been passed without the petitioner being able to offer his objection, the same is liable to



be quashed on the ground of violation of principles of natural justice and accordingly, the impugned order is hereby quashed.

5. With the above directions, this Writ Petition is Allowed. No costs. Consequently, connected miscellaneous petition is closed.

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Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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To

1. The Secretary to the Government,
Commercial Taxes and Registration Department,
Fort St. George, Chennai - 600 009.

2. The Commercial Tax Officer-II,
Tuticorin, Tuticorin District.

3. The Commissioner of Customs,
Customs House, Tuticorin.

4. The Deputy Director,
Directorate of Revenue Intelligence,
Roche road, Solin Garden,
South Beach Road, Tuticorin-628 004.

+1 CC to M/s.SPL GP (SR-2411[F] dated 29/01/2021)

W.P. (MD) No.209 of 2013
27.01.2021

SRK(CO)

KB(08.02.2021) 3P 6C