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Contempt Petition Nos.1085 & 1086 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2022

CORAM

THE HONOURABLE Mr.JUSTICE P.N.PRAKASH

AND

THE HONOURABLE Mr.JUSTICE M.S.RAMESH

Contempt Petition Nos.1085 & 1086 of 2021

&

Sub Application Nos.318 & 319 of 2021

M/s.Prime Gold International Limited

Rep. by its Authorized Signatory

Rohit Goel,

Sur. No.284/2B, 289/2A, Uliveeranapally Village,

Thally Road,

Denkanikottai Taluk,

Hosur-635 114.

... Petitioner in Cont.P.1085/21

M/s.Prime Gold International Limited

Rep. by its Authorized Signatory

Achin Aggarwal,

Sur. No.284/2B, 289/2A, Uliveeranapally Village

Thally Road,

Denkanikottai Taluk,

Hosur-635 114.

... Petitioner in Cont.P.1086/21

Vs.

1.K.Ramakrishnan,

The Additional Director General,

The Director General of Goods and

Service Tax Intelligence,

Coimbatore Zonal Unit,

No.115-1, Lakshmanan Street,

Behind Ukkadam Bus Stand,

Ukkadam,

Coimbatore-641 001.

<https://hcservices.ecourts.gov.in/hcservices/>



2.Boopathi Rajakannu,
The Senior Intelligence Officer
O/o.The Deputy Director,
Directorate General of Goods and
Service Tax Intelligence,
221/1A1, SRM Tower,
Near RC Church, Outer Ring Road,
Shanthi Nagar,
Hosur-635 109.

3.The Branch Manager,
State Bank of India,
Electronics City Branch,
Bangalore-560 100.

... Respondents in both petitions

Contempt Petitions filed under Section 11 of the Contempt of Courts Act, 1971, to punish the respondents for undermining the Authority of this Hon'ble Court by wilfully and wantonly disregarding and disobeying the directions issued by this Court by order dated 13.10.2020 in W.A.Nos.170 and 171 of 2020.

For Petitioner : Mr.Om Prakash,
Senior Counsel for
Mr.G.Krishnakumar

For Respondent : Mr.R.Sankaranarayanan
Nos.1 & 2 Additional Solicitor General
Asst. by Mr.V.Sundareswaran
Senior Panel Counsel

COMMON ORDER

[Order of the Court was made by **M.S.RAMESH, J.**]

Alleging non-compliance of the order dated 13.10.2020 passed by this

Court in W.A.Nos.170 and 171 of 2020, these Contempt Petitions have been



2. Heard Mr.Om Prakash, learned Senior Counsel representing Mr.G.Krishnakumar, learned counsel on record for the petitioner and Mr.R.Sankaranarayanan, learned Additional Solicitor General, assisted by Mr.V.Sundareswaran, learned Senior Panel Counsel, appearing on behalf of the respondents 1 and 2.

3. By a common order dated 13.10.2020, this Court had fixed an outer time limit of three months for the Assessing Authority, for issuing show cause notice and for completing the assessment proceedings and had further directed both the Assessee, as well as the Assessing Authority, to extend their cooperation to complete the proceedings. Alleging non-conclusion of the assessment proceedings by the respondents within the time stipulated by this Court, the Assessee has preferred these Contempt Petitions.

4. Mr.Om Prakash, learned Senior Counsel appearing for the Assessee submitted that they had appeared before the Assessing Authority on about 300 occasions and extended their fullest cooperation for completion of the assessment proceedings and inspite of the same, the show cause notice was issued belatedly and the assessment proceedings are yet to be concluded. The learned Senior Counsel brought to the notice of this Court that inspite of the default clause in the orders of this Court for automatic lifting of the

<https://hcservices.ecourtservices.nic.in> attachment for defying the time limit, the attachment order dated 28.03.2020



has not been lifted.

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5. Per contra, the learned Additional Solicitor General representing the respondents 1 and 2 submitted that on 14 occasions, the Assessee had not appeared before the Authorities and in view of their non-cooperation, they could not conclude the assessment proceedings. He further submitted that they filed applications on 30.01.2021 in C.M.P.Nos.3659 and 3661 of 2021 in W.A.Nos.170 and 171 of 2020 respectively and the same could not be listed, in view of the restricted Court hearings during the COVID-19 pandemic situation. It is also his submission that the show cause notice was issued on 13.07.2021, to which, the Assessee claims to have given their reply on 24.02.2022.

6. Both parties seem to blame each other for non-cooperation of conclusion of the assessment proceedings. While the respondents 1 and 2 claimed that the non appearance of the Assessee on 14 occasions had constrained the Authorities to conclude the proceedings, the Assessee claimed that they had been extending their fullest cooperation in the proceedings. Though in normal circumstances, we would have taken a serious view of the alleged disobedience, we are conscious of the restrictions that prevailed in the COVID-19 pandemic situation. We have also taken into consideration that when the outer time limit fixed by the Appellate Court was about to end, the



Assessing Authority had filed applications seeking for extension of time, which could not be listed in time owing to the restricted Court hearings.

7. While we are unable to go into the disputed allegations of non-cooperation by both the parties in a Contempt jurisdiction, we are of the view that the disobedience alleged may not be termed to be 'wilful' in nature, in view of the applications filed by the Assessing Authority seeking for extension of time. Nevertheless, now that the respondents 1 and 2 have issued a show cause notice in accordance with the orders passed in the Writ Appeal and the Assessee also claims to have given a reply, we deem it fit that the outer time limit fixed in the order passed in the Writ Appeal could be extended and thereby, the ends of justice could be secured.

8. In the light of above observations, an outer time limit of four months from the date of receipt of a copy of this order, is hereby fixed for conclusion of the assessment proceedings by the Assessing Authority *i.e.*, The Additional/Joint Commissioner of Central Tax (GST) & Central Excise, Salem, after providing due opportunity to the Assessee. It is made clear that the Assessee shall extend their fullest cooperation enabling the Assessing Authority to conclude the proceedings within the time stipulated by this Court.



9. With the above observations and direction, these Contempt Petitions stand closed. Connected Sub Applications also stand closed.

SD/-

ASSISTANT REGISTRAR(COMM.CASES)

dp/gya

//Certified to be true copy//

Dated at Madras this the day of 2022.

COURT OFFICER(O.S.)

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GS/17/03/2022

To

1.The Additional/Joint Commissioner
of Central Tax (GST) & Central Excise,
Salem GST & CE Commissionerate,
No.1, Foulkes Compound,
Anaimedu Road, Salem-636 001,

2.The Additional Director General,
The Director General of Goods and
Service Tax Intelligence,
Coimbatore Zonal Unit,
No.115-1, Lakshmanan Street,
Behind Ukkadam Bus Stand
Ukkadam, Coimbatore-641 001.

3.The Senior Intelligence Officer,
O/o.The Deputy Director,
Directorate General of Goods and
Service Tax Intelligence,
221/1A1, SRM Tower,
Near RC Church, Outer Ring Road,
Shanthi Nagar, Hosur-635 109.



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4.The Branch Manager,
State Bank of India,
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