



W.P.No.29958 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29958 of 2023

Shree Parshwanath Coconuts,
Represented by its Proprietor, Veena Madhukant,
425/1, Sathyanarayana Nagar, 7th Street,
Podanur, Coimbatore South,
Podanur, Coimbatore,
Tamil Nadu – 641 023.

Office Address:
139/B1, SPC, Road Behind Modakku Bus Stop,
Illuppunagaram Village, Udumalaipettai,
Tiruppur,
Tamil Nadu – 642 154.

... Petitioner

Vs.

- 1.Union of India,
Through its Secretary,
Ministry of Finance, Department of Revenue,
Government of India, North Block,
New Delhi 110 001.
- 2.The Chairman,
Central Board of Indirect Taxes and Customs,
Through its Secretary,
North Block, New Delhi 110 001.



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3.The Chairperson, GST Council,
GST Council Secretariat,
5th Floor, Tower II,
Jeevan Bharati Building,
Janapath Road,
Connaught Place, New Delhi 110 001.

4.The Principal Secretary,
Finance Department,
Fort St George,
Chennai – 600 003.

5.The Joint Commissioner, (ST), Intelligence,
Commercial Tax Office Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

6.The Deputy Director,
Coconut Development Board,
Ministry of Agriculture and Farmers Welfare,
Kera Bhavan, SRVHS Road,
Kochi – 682 011.

7.The Assistant Commissioner of GST and
Central Excise,
Pollachi Division,
Jothy Nagar, 'D' Colony,
Pollachi – 642 001.

8.The Assistant Commissioner, (ST),
Udumalpet (North) Circle,
Kandhasamy Complex,
Lathangi Building,
Kalpana Road,
Udumalpet – 642 126.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the 6th respondent to issue Analytical Report to the petitioner on the grounds of Customs Tariff Act and Circular No.163/19/2021-GST dated 06.10.2021 or as requested in the petitioner's representation dated 03.05.2022.

Part-in-person	: Ms.Veena Madhukant P
For R1 to R3 & R7	: Mr.B.Ramakumar, Senior Standing Counsel
For R4	: Mr.S.Ravikumar Special Government Pleader
For R5 & R8	: Mr.C.Harsha Raj, Additional Government Pleader

ORDER

Mr.B.Ramakumar, learned Senior Standing Counsel takes notice for the respondents 1 to 3 & 7; Mr.S.Ravikumar, learned Special Government Pleader takes notice for the 4th respondent and Mr.C.Harsha Raj, learned Additional Government Pleader takes notice for the respondents 5 and 8. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.



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2.This writ petition has been filed by the petitioner seeking to direct the 6th respondent to issue Analytical Report to the petitioner on the grounds of Customs Tariff Act and Circular No.163/19/2021-GST dated 06.10.2021 or as requested in the petitioner's representation dated 03.05.2022.

3.The petitioner appeared Party-in-Person and submitted that she has sent a representation on 03.05.2022 along with samples of coconuts for the propose of lab report. Though she sent a representation on 03.05.2022 and thereafter, remainder on 30.09.2023, so far the respondents have not furnished any report. Under such circumstances, this writ petition has been filed.

4.Considering the submissions made by the petitioner, this Court feels that since the petitioner has sent a representation to conduct lab test along with samples to the 6th respondent on 03.05.2022 and till date no report has been furnished, the petitioner is directed to give fresh



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representation along with samples for the purpose of the lab test as mentioned in the representation dated 03.05.2022 within a period of 10 days from the date of receipt of a copy of this order and thereafter, the 6th respondent is directed to test the samples and furnish a report to the petitioner within a period of 30 days from the date of receipt of the representation and samples from the petitioner.

5. With the above directions, this writ petition is disposed of. No costs.

17.10.2023

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

rst

To:

1. Union of India,
Through its Secretary,
Ministry of Finance, Department of Revenue,
Government of India, North Block,
New Delhi 110 001.

5/8



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2.The Chairman,
Central Board of Indirect Taxes and Customs,
Through its Secretary,
North Block, New Delhi 110 001.

3.The Chairperson, GST Council,
GST Council Secretariat,
5th Floor, Tower II,
Jeevan Bharati Building,
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Connaught Place, New Delhi 110 001.

4.The Principal Secretary,
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5.The Joint Commissioner, (ST), Intelligence,
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Jothy Nagar, 'D' Colony,
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8.The Assistant Commissioner, (ST),
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