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W.P. No. 29783 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.10.2023

CORAM

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

W.P. No. 29783 of 2023

and

W.M.P. No. 29382 of 2023

The Assistant Commissioner (State Tax),
Palayamkottai Assessment Circle,
Commercial Taxes Building,
Reserve Line Road,
Palayamkottai.

... Petitioner

-VS-

1. The State Information Commissioner,
Tamil Nadu Right to Information Commission,
Block No. 19, Government Guest House,
Nandanam,
Chennai – 600 035.

2. T.Rajkumar

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, 1950, praying to issue a Writ of Certiorari, calling for the records of the Respondent bearing No. 11154/C/2022 dated 14.08.2023 and quash the same as contrary to the scope of the provisions under the Right to Information Act and without jurisdiction to furnish information after inspection in the business place and contrary to Section 22 of the TNGST Act, 2017.



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For Petitioner : Mr. Haja Nazirudeen,
Additional Advocate General
assisted by
Mr. U.Baraniidharan,
Additional Government Pleader

For Respondents : Mr. C.Vigneswaran (for R1)

ORDER

Heard Mr. Haja Nazirudeen, Learned Additional Advocate General assisted by Mr. U.Baraniidharan, Learned Additional Government Pleader appearing for the Petitioner and Mr. C.Vigneswaran, Learned Counsel, who takes notice for the First Respondent, and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed challenging Order in Case No. SA 11154/C/2022 dated 14.08.2023 passed by the First Respondent to furnish information after inspection in the business place, which is said to be contrary to Section 22 of the Tamil Nadu Goods and Services Tax Act, 2017.

3. It is not in dispute that the the cause of action for the Writ Petition has wholly arisen and the Office of the Petitioner is situated at Palayamkottai in Tirunelveli District within the territorial limits of jurisdiction of the Madurai



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Bench of this Court. The only reason stated by the Petitioner for approaching the Principal Seat of this Court instead of Madurai Bench is that the office of the First Respondent is located in Chennai. There cannot be any doubt that the First Respondent exercises powers for the whole of the State of Tamil Nadu, but it cannot mean as if the cause of action has arisen within the territorial limits of jurisdiction of the Principal Seat of this Court at Chennai. Even if it is assumed that a part of cause of action has arisen within the territorial limits of jurisdiction of this Court, the principle of *forum conveniens* would come into play as held by the Division Bench of this Court in **C.Ramesh -vs- Director General of Police** (Order dated 06.06.2013 in W.P. (MD) No. 8790 of 2013), as follows:-

“7. *Exercise of jurisdiction is based on arising of the cause of action, either in whole or in part in any one of the said Revenue Districts. [See RAJASTHAN HIGH COURT ADVOCATES' ASSOCIATION Vs. UNION OF INDIA AND OTEHRS (2001 (2) SCC 294) and B.STALIN Vs. THE REGISTRAR, SUPREME COURT OF INDIA AND OTHERS (2012 (3) LW 489 (FB))].*

8. *It should be remembered that the part of cause of action must be substantial in nature. The territorial jurisdiction of the*



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Court is linked with the place of accrual of cause of action. [See

WEB COPY *U.P. RASHTRIYA CHINI MILL ADHIKARI PARISHAD, LUCKNOW Vs. STATE OF U.P. AND OTHERS (1995 (4) SCC 738)]*.

9. Referring to *KUSUM INGOTS & ALLOYS LTD. Vs. UNION OF INDIA (2004 (3) CTC 365)*, a Full Bench of this Court in *SANJOS JEWELLERS Vs. SYNDICATE BANK, BANGALORE AND OTHERS (2007 (5) CTC 305)*, held as under:-

"30. We must, however, remind ourselves that even if a small part of cause of action arises within the territorial jurisdiction of the High Court, the same by itself may not be considered to be a determinative factor compelling the High Court to decide the matter on merit. In appropriate cases, the Court may refuse to exercise its discretionary jurisdiction by invoking the Doctrine of forum conveniens. [See *BHAGAT SINGH BUGGA Vs. DEWAN JAGBIR SAWHNEY, AIR 1941 CAL 670 : ILR (1941) 1 CAL 490; MADANLAL JALAN Vs. MADANLAL, 1945 (49) CWN 357: AIR 1949 CAL 495; BHARAT COKING COAL LTD. Vs. JHARIA TALKIES &*



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COLD STORAGE (P) LTD., 1997 CWN 122; S.S.JAIN & CO.

WEB COPY *Vs. UNION OF INDIA, 1994 (1) CHN 445, and NEW HORIZONS LTD. Vs. UNION OF INDIA, AIR 1994 DEL 126]."*

10. *Question of entertaining a lis disclosing a cause of action or part of cause of action is based on the averments contained in the affidavit etc. At that stage, the truth or otherwise of the averments need not be gone into. But, there must be necessary averments disclosing a cause of action, so that the Court can take cognizance of/entertaining the lis exposed in the petition for taking further action. [See OIL AND NATURAL GAS COMMISSION Vs. UTPAL KUMAR BASU AND OTHERS (1994 (4) SCC 711)].*

11.A *Court cannot arrogate/assume/confer upon itself a jurisdiction-territorial jurisdiction, when it has no such jurisdiction. Lack of jurisdiction to entertain a matter goes to the root of the matter, otherwise whatever action taken or orders passed by the Court becomes a nullity, it is non est*



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and of no consequence at all resulting in wasting of precious public time. Courts are barred from indulging in hypothetical and academic exercises.”

Having regard to the aforesaid legal position *viz-a-viz* factual matrix of this case, the cause of action for the Writ Petition, would have to be necessarily construed as having arisen wholly outside the territorial limits of jurisdiction of the Principal Bench of this Court, notwithstanding that the office of the First Respondent is located in Chennai. Though obvious, it is made clear that no view has been expressed by this Court on the merits of the controversy involved in the matter.

4. When it is pointed out that the Writ Petition cannot be entertained in the Principal Seat of this Court in that backdrop, Learned Additional Government Pleader appearing for the Petitioner seeks permission of the Court to withdraw this Writ Petition with liberty to file fresh Writ Petition for the same relief before the Madurai Bench of this Court and he has made an endorsement to that effect in the court record.



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In the result, the Writ Petition is dismissed as withdrawn granting such liberty. Consequently, the connected Miscellaneous Petition is closed. No costs.

16.10.2023

Index: Yes/No

NCC: Yes/No

Note: (i) Issue order copy on 30.10.2023

(ii) Registry is directed to return the impugned order under written acknowledgment after retaining a copy of the same for record.

vjt

To

The State Information Commissioner,
Tamil Nadu Right to Information Commission,
Block No. 19, Government Guest House,
Nandanam,
Chennai – 600 035.



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P.D. AUDIKESAVALU, J.

vjt

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