



W.P.No.29989 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

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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.State of Tamil Nadu,
Through its Secretary,
Finance Department,
Fort St.George,
Chennai – 600 003.
- 2.The Joint Commissioner, (ST), Intelligence,
Commercial Tax Office Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.



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

4.The Assistant Commissioner, (ST),
Udumalpet (North) Circle, 144-B,
Kandhasamy Complex,
Lathangi Building,
Kalpana Road, Udumalpet – 642 126.

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

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the 4th respondent to either rectify DRC 01 dated 08.09.2023 on grounds of Bureau of Indian Standards or rectify the Scientific Analytical Report on the grounds of Customs Tariff Act and Paragraph 5 of Circular No.163/19/2021-GST dated 06.10.2021.

Part-in-person	: Ms.Veena Madhukant
For R1	: Mr.S.Ravikumar Special Government Pleader
For R2 & R4	: Mr.C.Harsha Raj, Additional Government Pleader
For R3	: Mr.B.Ramakumar Senior Standing Counsel



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ORDER

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Mr.S.Ravikumar, learned Special Government Pleader takes notice for the 1st respondent; Mr.C.Harsha Raj, learned Additional Government Pleader takes notice for the respondents 2 & 4 and Mr.B.Ramakumar, learned Senior Standing Counsel takes notice for the 3rd respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2.This writ petition has been filed by the petitioner seeking to direct the 4th respondent to either rectify DRC 01 dated 08.09.2023 on grounds of Bureau of Indian Standards or rectify the Scientific Analytical Report on the grounds of Customs Tariff Act and Paragraph 5 of Circular No.163/19/2021-GST dated 06.10.2021.

3.The petitioner has filed the present writ petitioner challenging the show cause notice dated 08.09.2023. Though the 4th respondent has granted 30 days time to file the objection if any, regarding the show cause notice and also fixed personal hearing on 09.10.2023 at 11.30



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a.m., to explain the case of the petitioner, without filing any reply, the petitioner has come up with the present writ petition immediately after the receipt of the said show cause notice. In spite of the opportunity provided by the 4th respondent, without exhausting the same, the petitioner wanted to address all the issues before this Court, which is not an appropriate forum at this stage. Now, it is for the petitioner to file their reply and appear before the 4th respondent during personal hearing and explain their case. If their reply is not considered, the same can be challenged before the appropriate forum.

4.Learned Additional Government Pleader appearing for the 4th respondent submitted that so far no reply was filed by the petitioner for the show cause notice dated 08.09.2023 and he fairly submitted that the date for filing reply may be extended.

5.Considering the submissions made by the petitioner and the learned Additional Government Pleader appearing for the 4th respondent, this Court feels that since it is not the stage to entertain the present writ



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petition and now it is for the petitioner to file a reply to the 4th respondent.

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Hence, this Court directs the petitioner to file their reply to the show cause notice dated 08.09.2023 within a period of 30 days from the date of receipt of a copy of this order. The 4th respondent is directed to fix the personal hearing and decide the matter in accordance with law.

6. 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. State of Tamil Nadu,
Through its Secretary,
Finance Department,
Fort St. George, Chennai – 600 003.

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

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rst

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