



W.P.No.30737 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30737 of 2023

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

Office Address:
24A, Meenkarai Road, Zamin Uthukuli,
Pollachi – 642 004.

... Petitioner

Vs.

- 1.The Principal 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.
- 3.The Assistant Commissioner, (ST),
Pollachi (West) Circle,
Palakkad Road, Pollachi – 642 001.



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4.The Quality Manager,
Quality Testing Laboratory, Coconut Development Board,
Ministry of Agriculture and Farmers Welfare,
South Vazhakkulam PO, Aluva, Kochi – 683 105.

5.The Chief Food Analyst,
FSSAI Lab, 219, Race Course Road,
Next to Sri Saradambal Temple, Race Course,
Coimbatore,
Tamil Nadu – 641 018.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, seeking to direct the 3rd respondent to provide Legible Scientific Analysis Copies, conduct personal hearing and facilitate cross examination of the witnesses for the petitioner and the show cause notice dated 24.07.2023, Reference No.ZD3307230099708V, AY 2020-21.

Party-in-Person : Madhukant Shah Vishal
For R1 : Mr.S.Ravikumar
Special Government Pleader
For R2 & R3 : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

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 and 3. By consent



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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 3rd respondent to provide Legible Scientific Analysis Copies, conduct personal hearing and facilitate cross examination of the witnesses for the petitioner and the show cause notice dated 24.07.2023, Reference No.ZD3307230099708V, AY 2020-21.

3.The petitioner appeared Party-in-Person and submitted that the 2nd respondent has arbitrarily interpreted the scientific morphology of samples drawn by conducting physical inspection on another firm M/s.Shree Parshwanath Coconuts. The 2nd respondent further conducted scientific analysis by sending those samples to the laboratory of the respondents 4 and 5 for obtaining opinion on the grounds of Customs Tariff Act and Circular No.163/19/2021-GST dated 06.10.2021. However, no statement from the petitioner was recorded by the 2nd respondent. Thereafter, the 3rd respondent issued electronically DRC 01 A on GST portal along with proposal letter of the 2nd respondent to the 3rd respondent.



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4.He further submitted that the scientific analysis reports were illegible and the petitioner informed the same to the 3rd respondent. However, again the 3rd respondent sent the illegible copies via Speed Post ET2608316861N, which was received on 13.06.2023. Thereafter, issued show cause notice electronically on 24.07.2023, for the financial year 2019-2020 along with Form DRC 01 dated 24.07.2023. The petitioner reminded about the illegible copies of scientific analysis reports in his reply to the show cause notice on 24.08.2023, 19.09.2023, 20.09.2023, 22.09.2023 and 23.09.2023. The petitioner had also requested for cross examination of Joint Commissioner, Inspecting Officers along with respondents 4 and 5 and to conduct personal hearing after furnishing him the legible copies of scientific analysis reports. However, till date the petitioner was not furnished with legible copies of scientific analysis report and also deprived the rights of the petitioner to cross-examine the respondents 4 and 5. Hence, the writ petition has been filed.



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5.In reply, Mr.S.Ravikumar, learned Special Government Pleader appearing for the 1st respondent and Mr.C.Harsha Raj, learned Additional Government Pleader appearing for the respondents 2 and 3 submitted that the petitioner is entitled to cross-examine only the respondent 4 and 5. As far as respondents 1 to 3 are concerned, they are not amenable to cross-examine.

6.On perusal of the records and hearing the above submissions, it is seen that though the petitioner had repeatedly requested for legible copies of the scientific analysis reports and the same was not provided yet, this Court directs the 3rd respondent to provide legible scientific analysis reports and permit the petitioner to cross examine the respondent 4 and 5 and also provide an opportunity of personal hearing after furnishing the legible scientific analysis reports to put forth the case of the petitioner.



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

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To:

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2. The Joint Commissioner, (ST), Intelligence,
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KRISHNAN RAMASAMY.J.,



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