



W.P.No.3033 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **12.02.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.3033 of 2024

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 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.



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

4.The Quality Manager,
The Quality Testing Laboratory,
Coconut Development Board,
South Vazhakkulam PO,
Kochi-683 105.

5.The Chief Food Analyst,
FSSAI Lab, 219,
Racecourse Road,
Coimbatore-641 015.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing 3rd respondent to permit petitioner to cross-examine 4th and 5th respondents.

For Petitioner : Ms.Veena Madhukant, party-in-person

For RR1 to 3 : Mr.Prasanth Kiran, Government Advocate (Tax)

ORDER

The petitioner seeks a direction to the 3rd respondent to permit the cross-examination of the 4th and 5th respondents by the petitioner.

2. The petitioner is a supplier of edible dry coconuts, which are



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intended for human consumption, and copra, which is unsuitable for human consumption and is intended for oil milling. Pursuant to an inspection conducted at the place of the petitioner on 28.04.2022, it is stated that samples were sent for analysis. According to the petitioner, the analysis carried out by both the 4th and 5th respondents is by applying standards prescribed by the Bureau of Indian Standards and not with reference to HSN. Therefore, the present writ petition is filed for the cross-examination of the 4th and 5th respondents.

3.Mr.Prasanth Kiran, learned Government Advocate, accepts notice on behalf of respondents 1 to 3. He submits that the matter is at the pre-assessment stage and that the respondents may be directed to provide clear and legible copies of the test reports. If the petitioner has any objections with regard to such test reports thereafter, it is stated that they may file their objections.

4. From the averments in the affidavit and the submission of the



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party-in-person, it appears that the objection of the petitioner to the test reports is on the basis that standards prescribed by the Bureau of Indian Standards were used for analysis instead of resorting to HSN and explanatory notes provided thereunder. Therefore, the petitioner should have an opportunity to file objections in such regard, and any further action should be taken after duly considering such objections.

5. In these circumstances, W.P.No.3033 of 2024 is disposed of with the following directions:

(i) The 3rd respondent is directed to provide clear and legible copies of the test reports of the 4th and 5th respondents to the petitioner. This shall be done within a maximum period of one week from the date of receipt of a copy of this order.

(ii) Upon receipt thereof, the petitioner is permitted to submit objections to the test reports. Such objections shall be submitted within a period of two weeks from the date of receipt of clear and legible copies of the test reports.

(iii) The 3rd respondent is further directed to consider the objections of



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the petitioner and take appropriate action pursuant thereto before proceeding
with the conclusion of the assessment. There will be no order as to costs.

12.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

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SENTHILKUMAR RAMAMOORTHY,J.

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