



WEB COPY

W.P.No.8633 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2024

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

**W.P.No.8633 of 2024
& WMP.Nos.9616 & 9617 of 2024**

P.A.Pharantaman

Vs

.... Petitioner

1.Government of Tamil Nadu,
Industries (MMC.1) Department,
Represented by Additional Chief Secretary,
Fort St George,
Chennai-600 009.

2.The Director of Geology and Mining,
Thiru.Vi.Ka. Industrial Estate,
Guindy, Chennai-600 032.

3.The District Collector,
Perambalur District,
Perambalur.

4.The Assistant Director,
Department of Geology & Mining,
Collectorate,
Perambalur.

5.The Tahsildar,
Alathur Taluk,
Perambalur District.

.... Respondents



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Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the entire records of the 5th Respondent which culminated in the impugned notice in Na.Ka.A5/5163/2023 dated 06.02.2024 and quash the same as arbitrary, illegal and unreasonable.

For Petitioner : Mr.K.R.Nishanth
For Respondents : Mr.Stalin Abhimanyu
Additional Government Pleader

ORDER

Mr.Stalin Abhimanyu, learned Additional Government Pleader accepts notice for the respondents and is armed with instructions to enable final disposal of this Writ Petition, even at the stage of admission.

2. The petitioner challenges a notice of recovery under the Revenue Recovery Act, 1864 calling upon the petitioner to remit the demand of a sum of Rs.78,72,600/- within seven days from receipt thereof.

3. The case of the petitioner is that there are no proceeding prior to the impugned demand that have been received. Hence, the impugned demand is itself unsustainable.

4. Mr.Stalin Abhimanyu would confirm that proceedings dated 14.12.2023 based on which the impugned demand has been issued do not appear to have been served upon the petitioner. He circulates



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proceedings in Rc.No.219/G&M/2023, dated 27.03.2024 confirming the aforesaid position.

5. In light of the above admitted position to the effect that order dated 14.12.2023 has not been served upon the petitioner, the impugned demand is unsustainable in law and the same is set aside.

6. On merits, both learned counsel would accede to the position that the ratio of the order of the First Bench passed in W.A.No.671 of 2020 etc. batch dated 15.02.2024 will apply on all fours to the present case. The directions at paragraph 28 of order dated 15.02.2024 are extracted below:-

“28. In the result, we pass the following orders:

- (i) The impugned order passed by the learned Single Judge at the Principal Seat is quashed and set aside;*
- (ii) The impugned orders/memos imposing 100% penalty/cost upon the appellants/petitioners shall be construed as show-cause notices;*
- (iii) The appellants/petitioners shall file reply to the said show-cause notices, along with all the relevant documents on which they rely, within a period of four weeks from today; and*
- (iv) The authority shall consider the reply filed by the appellants/petitioners individually and pass fresh orders with regard to imposing of penalty/cost or otherwise.”*



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Dr.ANITA SUMANTH,J.

7.The same order as above is taken to be passed in the present writ

petition as well.

8.Writ petition stands disposed in terms of this order. No costs.

Connected miscellaneous petitions are closed.

Sl

28.03.2024

Index:Yes/No

Speaking order

Neutral Citation:Yes

To

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