



W.P.No.8048 of 2024

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 27.03.2024**

WEB COPY

**CORAM**

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH**

**W.P.No.8048 of 2024  
& WMP.Nos.9010 & 9011 of 2024**

P.Alagesan

.... Petitioner

Vs

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

**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 respondents which culminated in the impugned notice in



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Na.Ka.No.A5/5194/2023 dated 05.02.2024 of the 5<sup>th</sup> respondent and quash the same as arbitrary, illegal and unreasonable.

For Petitioner : Mr.V.P.Sengottuvel  
Senior Counsel  
for Mr.K.R.Nishanth

For Respondents : Mr.E.Vijay Anand  
Additional Government Pleader

### **ORDER**

Mr.E.Vijay Anand, 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.36,98,445/- 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.Vijay Anand 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.196/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. A copy of order dated 14.12.2023 is now handed over to the petitioner counsel for onward transmission to the petitioner.

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.**

WEB COPY 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.

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**27.03.2024**

Index:Yes/No

Speaking order

Neutral Citation:Yes

To

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