IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **01.04.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

**W.P.Nos.8687, 8690, 8693, 8696 & 8699 of 2024**
**&**
**WMP Nos.9719, 9722, 9728 & 9729 of 2024**

**In all WPs:**

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. ... Petitioner

vs

1. The Assistant Commissioner (ST),
Pollachi Rural Assessment Circle,
Commercial Taxes Building,
No.8, Palakkad Road,
Pollachi, Tamil Nadu 642 001.

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

3. The Quality Manager,

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

4. The Chief Food Analyst,
FSSAI Lab, 219, Race Course Road,
Next to Sri Saradambal temple, Race Course,
Coimbatore, Tamil Nadu-641 108. ... Respondents

**PRAYER in W.P.No.8687 of 2024** : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus, commanding 1st Respondent to facilitate Cross Examination of 3rd and 4th Respondent as stated in Petitioners Representation letter dated 16.12.2023 ARN:ZD331223117654Q, FY 2017-2018 and thereafter provide opportunity of Pertaining hearing to the Petitioner.

**PRAYER in W.P.No.8690 of 2024** : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus, commanding 1st Respondent to facilitate Cross Examination of 3rd and 4th Respondent as stated in Petitioners Representation letter dated 16.12.2023 ARN:ZD330723100874K, FY 2018-2019 and thereafter provide opportunity of Pertaining hearing to the Petitioner.

**PRAYER in W.P.No.8693 of 2024** : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus, commanding 1st Respondent to facilitate Cross Examination of 3rd and 4th Respondent as stated in Petitioners Representation letter dated

16.12.2023 ARN:ZD331223117625R, FY 2019-2020 and thereafter provide opportunity of Pertaining hearing to the Petitioner.

**PRAYER in W.P.No.8696 of 2024** : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus, commanding 1st Respondent to facilitate Cross Examination of 3rd and 4th Respondent as stated in Petitioners Representation letter dated 16.12.2023 ARN:ZD331223117599E, FY 2020-2021 and thereafter provide opportunity of Pertaining hearing to the Petitioner.

**PRAYER in W.P.No.8699 of 2024** : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus, commanding 1st Respondent to facilitate Cross Examination of 3rd and 4th Respondent as stated in Petitioners Representation letter dated 16.12.2023 ARN:ZD331223117587J, FY 2021-2022 and thereafter provide opportunity of Pertaining hearing to the Petitioner.

**In all WPs:**

For Petitioner : Mr.Madhukant Shah Vishal
Party-in-person

For Respondents : Mr.V.Prasanth Kiran
Government Advocate (Taxes)
for R1 & R2

**COMMON ORDER**

In all these writ petitions, the petitioner seeks a direction to permit cross-examination of the third and fourth respondents.

2. By orders dated 20.10.2023 in relation to each assessment period, the State GST authorities were directed to provide legible copies of the analysis reports and permit the petitioner to cross-examine respondents 4 and 5 therein, who are the third and fourth respondents in the present writ petitions. In view of the fact that a hearing was scheduled on 19.03.2024 after providing legible copies of the analysis reports on 16.03.2024, the present writ petitions were filed.

3. The party-in-person refers to the communication dated 15.03.2024 under which legible copies of the scientific analysis reports were provided to the petitioner. She further submits that the personal hearing was fixed within three days thereafter without scheduling the cross-examination.

4. Mr.Prasanth Kiran, learned Government Advocate, accepts notice on behalf of the first and second respondents. He submits that

the first and second respondents would offer cross-examination as directed in the earlier order dated 20.10.2023.

5. In view of the aforesaid submission, the petitioner has no further cause for concern that cross-examination would not be provided. Accordingly, by taking note of the submission of learned Government Advocate that the petitioner would be permitted to cross-examine the third and fourth respondents before assessment orders are issued, these writ petitions are disposed of without any order as to costs.

**01.04.2024**

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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To

1. The Assistant Commissioner (ST),

Pollachi Rural Assessment Circle,
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2. The Joint Commissioner, (ST), Intelligence,
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3. The Quality Manager,
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**SENTHILKUMAR RAMAMOORTHY J.**

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