

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Friday, the Sixth day of December Two Thousand Nineteen

PRESENT

THE HON`BLE MR JUSTICE N.ANAND VENKATESH

WP No.34050 of 2019

and WMP.No.34650 of 2019

S.MAHESH

[PETITIONER IN BOTH THE
PETITIONS]

Vs

1 THE PRINCIPAL SECRETARY TO [RESPONDENTS IN BOTH THE
GOVERNMENT, DEPARTMENT OF COMMERCIAL PETITIONS]
TAXES AND REGISTRATION, FORT ST. GEORGE,
CHENNAI-9.

2 THE ADDITIONAL CHIEF SECRETARY/,
COMMISSIONER OF COMMERCIAL TAXES,
OFFICE OF THE ADDITIONAL CHIEF SECRETARY/
COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM,
CHETPET, CHENNAI-5.

3 SRI.R.SANKARANARAYANAN
THE DEPUTY COMMISSIONER (CT) INQUIRY OFFICER,
TIRUPUR ZONE-1, ERODE DIVISION, TIRUPUR-1.

Writ Petitions and writ miscellaneous petition filed under Article 226 of the Constitution of India praying that in these circumstances stated therein and in the respective affidavits filed therewith the High Court will be pleased to

(i) Calling for the records relating to the Charge Memo vide CD2/ 31108/ 2016-1, dated 3.6.2019, issued by the 2nd respondent herein and quash the same as improper and barred under the principles of Double Jeopardy and forbear the respondents 2 and 3 from proceeding with the allegations contained in the impugned Charge Memo, as well as the earlier Charge Memo No.CD2/ 31108/2016, dated 12.12.2017 (in WP.No.34050/2019) and

(ii) Stay all further proceedings pursuant to the Charge Memo vide CD2/ 31108/ 2016-1, dated 3.6.2019, issued by the 2nd respondent, (in WMP.No.34650/2019) pending disposal of the above WP.No.34050/2019 respectively.

Order : These petitions coming on this day for hearing upon perusing the petitions and the respective affidavits filed in support thereof and upon hearing the arguments of M/S.V.RADHAKRISHNAN, Senior Counsel for M/S.S.KADARKARAI, Advocate for the petitioner in both the petitions, and of MR.MASTER GANESH, Standing Counsel takes notice for respondents in both the petitions the Court made the following order:-

Mr.Master Ganesh, the learned Standing Counsel takes notice for respondents.

2.Post this case on 08.01.2020. In the mean time, there shall be an order of interim stay of further proceedings pursuant to the Charge Memo vide CD2/31108/2016-1, dated 03.06.2019, issued by the 2nd respondent till 08.01.2020.

-sd/-

06/12/2019

/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

1 THE PRINCIPAL SECRETARY TO
GOVERNMENT, DEPARTMENT OF COMMERCIAL TAXES
AND REGISTRATION, FORT ST. GEORGE, CHENNAI-9.

2 THE ADDITIONAL CHIEF SECRETARY/,
COMMISSIONER OF COMMERCIAL TAXES,
OFFICE OF THE ADDITIONAL CHIEF SECRETARY/
COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM,
CHETPET, CHENNAI-5.

C.C. to M/S.S.KADARKARAI Advocate on payment of necessary charges

C.C. to MR.MASTER GANESH, Standing Counsel on payment of necessary charges

Order

in

WP No.34050 of 2019

and WMP.No.34650 of 2019

Date :06/12/2019

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KP(18/12/2019)