

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.06.2015

CORAM :

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.17747 of 2015
and M.P.No.1 of 2015

Mohan Breweries and Distilleries Limited
(Reg by K.Mathisuthanan Chief Financial Officer)
No.7 Selva Street Madurai Meenakshi Nagar
Valasarawakkam Chennai 87 [Petitioner]
Vs

- 1 The Deputy Commissioner (CT)-IV (LTU)
5th Floor Durga Towers
No.134 Marshalls Road Chennai 8
 - 2 The Joint Commissioner (CT) (LTU)
5th Floor Durga Towers No.134
Marshalls Road Chennai 8
- [Respondents]

PRAYER : The Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of certiorari, calling for the records on the files of the 1st respondent herein vide proceedings in Form 5 dt 15.4.2015 as confirmed by the proceedings by the proceedings of the 2nd respondent in Rc. 1691/2013/B4-II dt 28.5.2015 quashing the same.

For Petitioner :Mr.N.Prasad
For Respondents: Mr.V.Haribabu, AGP(T)

ORDER जयते

Heard Mr.N.Prasad, learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader (Taxes), who took notice for the respondents and with their consent, the main writ petition is taken up for final disposal.

2. The petitioner, who was originally issued with notice dated 27.03.2015 in Form U under Section 45 of the Tamil Nadu Value Added Tax, 2006, to show cause as to why their landed property should not be brought for sale for non payment of Rs.22,71,37,459.50/- , was served with Form No.5, notice of attachment, dated 15.04.2015, issued under Section 27 of the Tamil Nadu Revenue Recovery Act, 1864 and also served with copy of proceedings dated 28.05.2015, addressed

to the Branch Manager, Government Branch Press, Pudukottai, requesting to notify in the Chennai District Gazette that the petitioner's lands mentioned in the schedule of property will be sold by public auction on 24.06.2015 for arrears of revenue under the provisions of Tamil Nadu Act II of 1864 unless the defaulter or other person acting on his behalf, or claiming an interest in the land, tenders the full amount of the arrears of revenue, with interest and other charges before sunset on the day previous to that appointed for the sale. Aggrieved over the same, the petitioner is before this Court.

3. The learned counsel for the petitioner submitted that the petitioner is ready and willing to deposit the arrears of tax within 6 weeks sought to be recovered by the 1st respondent, being the Tamil Nadu Value Added Tax arrears, for the period between December 2014 and March 2015 along with interest. He would further submit that since the petitioner's industry is in severe financial crunch, they are in need of atleast six weeks' time for payment of the same.

4. Mr.V.Haribabu, learned Additional Government Pleader (Taxes) submitted that the date fixed in the notification issued to bring the property of the petitioner for sale expires on 23.06.2015.

5. At this juncture, learned counsel for the petitioner submitted that the entire arrears of tax will be paid by the petitioner within four weeks and thereafter in two weeks time, the interest thereon would be paid by the petitioner.

6. As the learned counsel for the petitioner has made an unconditional request before this Court that the petitioner is ready and willing to deposit the arrears of tax along with interest, this writ petition is disposed of by directing the petitioner to pay a sum of Rs.5,00,00,000/- (Rupees five crores only) within a period of two weeks from today and thereafter, within a period of two weeks, the balance tax amount is directed to be paid. Therefrom, the petitioner is also directed to pay interest thereon within a further period of two weeks. Till such time, the impugned notice of attachment issued by the 1st respondent dated 15.04.2015 and the proceedings dated 28.05.2015 of the 2nd respondent shall be kept in abeyance. It is made clear that if the petitioner fails to pay either the said sum of Rs.5 crores or other payments as assured above, within the stipulated period stated supra, the writ petition shall stand dismissed.

No costs. Connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

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Sub Assistant Registrar

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To

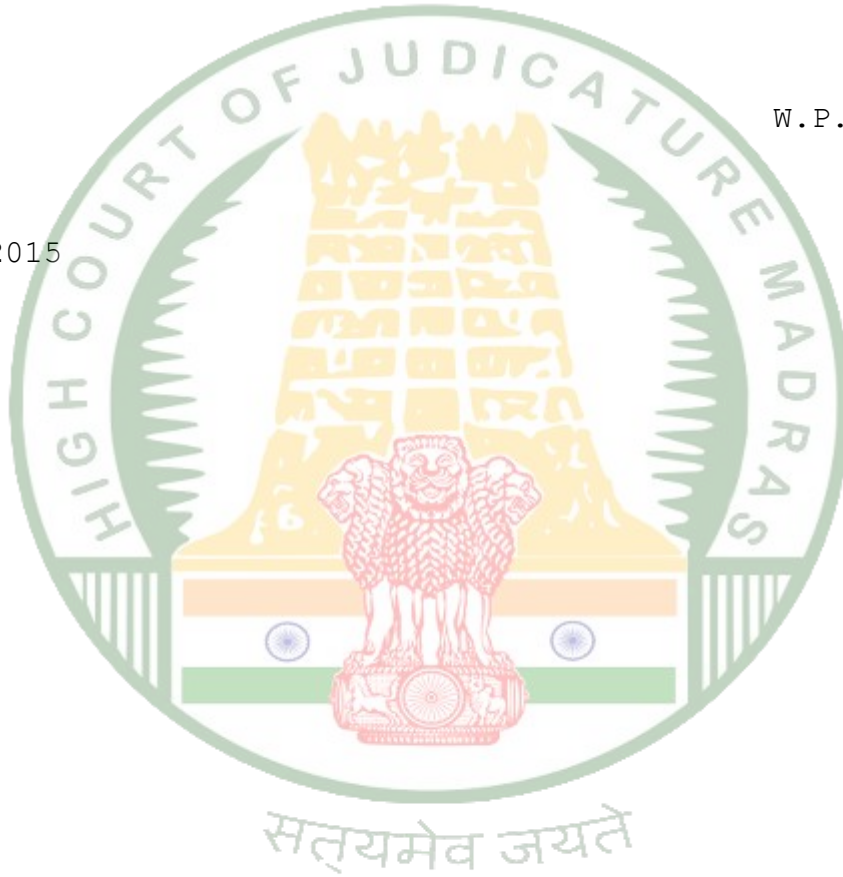
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1 cc to Mr. N.Inbarajan, Advocate Sr.No.30350

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