In the High Court of Judicature at Madras

Dated : 10.8.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.27964 of 2016 & WMP.No.24126 of 2016

Immense Packaging Pvt.Ltd.,
Chennai-58. ...Petitioner

Vs

The Assistant Commissioner (CT),
Anna Nagar Assessment Circle,
Chennai-49. ...Respondent

PETITION filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent culminating in his impugned proceedings bearing RC.No.1141/ 2016/A3 dated 3.8.2016 appending Form U, quash the same and direct the respondent to permit the petitioner to pay the sales tax arrears of Rs.31,74,653/- in 6 equal instalments.

For Petitioner : Mr.C.A.Diwakar

For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondent. Heard both.

2. The petitioner challenges a communication issued by the respondent to the Tamil Nadu Cooperative Milk Producers Federation Limited, in and by which, the respondent informed the Federation that the petitioner, which is an assessee on its file, is in arrears of tax to the tune of Rs.31,74,653/- payable for the assessment year 2015-16 and for April 2016 and that the petitioner being a supplier to the Federation, a demand notice in Form U (under Rule 9 of the Tamil Nadu Value Added Tax Rules, 2007) was issued to the Federation with a request to recover the entire amount payable by the petitioner and send the payment made to the respondent.

3. Mr.C.A.Diwakar, learned counsel for the petitioner submits that the petitioner does not pitch their case on legal grounds, but has come up with the prayer to sympathetically consider their case of the petitioner company, which had run into genuine difficulties on account of the fury caused by the recent floods in and around Chennai, as a result of which, their entire manufacturing activities had been drastically affected and that they were even unable to pay electricity charges and labourers.

4. Though the petitioner may project their case in such a manner, this Court will not be in a position to issue any direction to the Authorities to grant instalments, as, under the Tamil Nadu Value Added Tax Act, 2006 regime, the procedure is a self assessment procedure and the return should accompany the payment of tax. Hence, the prayer sought to quash the impugned order and to grant instalments in payment cannot be acceded to.

5. Accordingly, the writ petition is dismissed with liberty to the petitioner to approach the concerned Secretary to Government of Tamil Nadu, who may consider the petitioner's case and take a decision on merits. No costs. Consequently, the above MP is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT),Anna Nagar Assessment Circle,Chennai-49.

1 cc to M/s.C.A.Diwakar, Advocate, sr.45666

WP.No.27964 of 2016 &
WMP.No.24126 of 2016

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kra 10.08.2016