IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.4534 of 2016 &
W.M.P.No.3875 of 2016

M/s.Empee Distilleries Ltd.
EMPEE Tower
No.59, Harris Road
Pudupet, Chennai-600 002.
Rep. by its Chairman
Mr.M.P.Purushothaman. .. Petitioner

v.

1 The Commissioner of Commercial Taxes
Government of Tamil Nadu
Chepauk, Chennai-600 005.

2 The Joint Commissioner
Commercial Taxes CT
Large Tax Payers Unit
Chennai-600 0008.

3 The Deputy Commissioner
(Commercial Taxes-CT-I)
Large Tax Payers Unit
Chennai-600 008.

4 The Tamil Nadu State Marketing Corporation Ltd.
(TASMAC) 4th Floor, CMDA Tower II
Gandhi Irwin Bridge Road, Egmore
Chennai-600 008
Rep. by its Managing Director .. Respondents

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Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the 3rd respondent relating to the Notice in Form 'U' dated 18.01.2016 for the December 2015 and January 2016 and quash the same and direct the respondents 1 to 3 to grant 6 months time to the petitioner to pay the present VAT arrears and interest for a total sum of Rs. 28,67,53,971/-.

For Petitioner : Mr.J.Ravindran

For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader

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ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the third respondent relating to the Notice in Form 'U', dated 18.01.2016 for the period December 2015 and January 2016 and quash the same and direct the respondents 1 to 3 to grant 6th months time to the petitioner to pay the present VAT arrears and interest for a total sum of Rs. 28,67,53,971/-.

2. The only contention raised by Mr.J.Ravindran, learned counsel appearing for the petitioner, is that the petitioner may be permitted to pay the said sum of Rs. 28,67,53,971/- in 24 equated weekly installments together with interest.

3. As per section 42 of the Tamil Nadu Value Added Tax Act, 2006, the Assessing Authority has got power to direct the assessee to pay the admitted tax amount in installments subject to payment of interests.

4. This court, following the said provision, in W.P.No.394 of 2015, dated 8.1.2015 and in W.P.No.30496 of 2015, dated 06.10.2015, directed the assesses to pay the amount in installments together with interest.

5. Mr.Manoharan Sundaram, learned Additional Government Pleader takes notice for the respondents and submitted that the petitioner can be permitted to pay the VAT arrears amount in weekly installments together with interest.

6. Having regard to the submissions made by the learned counsel on either side, since the demand is to the tune of Rs. 28,67,53,971/-, the petitioner is permitted to pay the entire arrears along with interest in 24 equated weekly installments on every Wednesday, which shall commence from 10th of February 2016. It is made clear that this concession will not exist, if the petitioner violates any of the conditions.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS III )

/true copy/

Sub Asst. Registrar

Rj

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To

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4 The Managing Director
Tamil Nadu State Marketing Corporation Ltd.
(TASMAC) 4th Floor, CMDA Tower II
Gandhi Irwin Bridge Road, Egmore
Chennai-600 008

1 cc to Mr.J. Ravindran, Advocate, Sr. 7584
1 cc to Spl. Government Pleader, Sr. 7739

W.P.No.4534 of 2016 &
W.M.P.No.3875 of 2016

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