

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.8036 of 2016
and

W.M.P.No.3875 of 2016

M/s.Appollo Distilleries (P) Ltd.
Rep. by its Authorised Signatory
K. Murali
EMPEE Tower
No.59, Harris Road, Pudupet
Chennai-600 002.

.... Petitioner

Vs.

1. The Joint Commissioner
Commercial Taxes (Central)
Greens Road
Chennai-600 006.
2. The Assistant Commissioner
Commercial Taxes (CT)
Spurtank Road, Egmore
Assessment Circle
Chennai-600 031.
3. The Tamil Nadu State Marketing Corporation Ltd.
Represented by its Managing Director
(TASMAC) 4th Floor CMDA
Tower II, Gandhi Irwin Bridge Road,
Egmore, Chennai - 600 008.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the 2nd respondent relating to the Notice in Form U dated 26.02.2016 in TIN/33410442671/2015-16/A3 and quash the same and direct the respondents 1 to 2 to grant 16 weeks installments to pay the present TNVAT arrears of Rs.4,60,96,637/- by the petitioner.

For Petitioner : Mr.J.Ravindran

For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader (T)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the second respondent relating to the Notice in Form-U, dated 26.02.2016 in TIN/33410442671/ 2015-16/A3, to quash the same and direct the respondents 1 to 2 to grant 16 weeks installments to pay the present Tamil Nadu Value Added Tax arrears of Rs.4,60,96,637/- by the petitioner.

2. Mr.J.Ravindran, learned counsel appearing for the petitioner submitted that the petitioner is agreeable to pay the Value Added Tax arrears amount in 12 equated weekly installments together with interest on every Wednesday commencing from 09.03.2016.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader takes notice for the respondents and submitted that though this court had permitted the petitioners to pay the VAT arrears in installments in W.P.No.394 of 2015, dated 8.1.2015, in W.P.No.38116 of 2015, dated 30.11.2015 and in W.P.No.4534 of 2016, dated 05.02.2016, the present petitioner should not be allowed to pay the arrears in installments and that the petitioner should be directed to clear the entire arrears in lump sum.

4. This court has consistently taken a view that the petitioners, in the writ petitions mentioned above, can be permitted to pay the VAT arrears in installments together with interest.

5. It is also pertinent to note that the present petitioner has filed the writ petition in W.P.No.394 of 2015 and this court had permitted the petitioner to pay the VAT arrears in 12 weekly installments. In the said writ petition, the learned Additional Government Pleader appearing for the respondents therein insisted that the interest accrued also need to be paid by the petitioner. Taking note of the submissions made by the learned Additional Government Pleader, this court, by order dated 8.1.2015, directed the petitioner to pay the VAT arrears together with interest in 12 weekly installments.

6. I do not want to deviate the earlier orders passed by this court in those writ petitions.

7. In these circumstances, I permit the petitioner to pay the entire arrears of tax amounting to Rs.4,60,96,637/- together with interest in 12 equated weekly installments on every Wednesday, commencing from 9th March 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/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

Rj

To

1. The Joint Commissioner
Commercial Taxes (Central)
Greams Road
Chennai-600 006.
2. The Assistant Commissioner
Commercial Taxes (CT)
Spurtank Road, Egmore
Assessment Circle
Chennai-600 031.
3. The Managing Director
Tamil Nadu State Marketing Corporation Ltd.
(TASMAC) 4th Floor CMDA
Tower II, Gandhi Irwin Bridge Road,
Egmore, Chennai - 600 008.

+1cc to Mr.J.Ravindran, Advocate, S.R.No.13571
+1cc to the Government Pleader, S.R.No.13875

W.P.No.8036 of 2016

&

W.M.P.No.7146 of 2016

AD(CO)
CA(04/03/2016)

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