IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2018

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.30845 of 2005
and
W.P.M.P.No.33801 of 2005

Tvl.Payalaseema Petrocemicals Ltd.,
Now merged with
Sree Rayalaseema Hi-Strength Hypo Ltd.,
#68, C.P.R.Salai, 3rd Floor
Chennai - 600 018. ..Petitioner

vs

1.The Assistant Commissioner(CT)Zone-VI
Chennai - 600 006.

2.The Commercial Tax Officer,
Mandaveli Assessment Circle,
Chennai - 600 028.

3.The Commercial Tax Officer
Harur, Assessment Circle
Harur. ..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to forbear the respondents from taking coercive actions for the penal interest as per the Notice in RC 1794/99/A3 dated 10.01.2005.

For Petitioner : Mr.N.R.Rajagopalan

For Respondents : Mr.M.Hariharan

O R D E R

The relief sought for in this writ petition is to forbear the respondents from taking coercive actions for the penal interest as per the Notice in RC 1794/99/A3 dated 10.01.2005.

2.The very nature of relief sought for in the present writ petition cannot be entertained. First of all, the notice issued in respect of the recovery of penal interest cannot be entertained in a writ proceedings and it is left open to the writ petitioner to submit his explanations/objections in respect of the claim of penal interest and defend his case in the manner known to law.

3.This apart, there cannot be a direction to forbear the respondents from initiating action for penal interest. When the provisions of the Act and Rules contemplates, claiming of penal interest, then the competent authorities are bound to follow the procedures as contemplated and recover the penal interest. Thus, it is left open to the writ petitioner to file his explanation/objections in respect of the the claim of penal interest by the respondent and defend his case in the manner known to law. Contrarily, the prayer to forbear the respondents from claiming the penal interest cannot be granted.

4.Accordingly, the writ petition is devoid of merits and stands dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Commissioner(CT)Zone-VI
   Chennai - 600 006.

2. The Commercial Tax Officer,
   Mandaveli Assessment Circle,
   Chennai - 600 028.

3. The Commercial Tax Officer
   Harur, Assessment Circle
   Harur.

+1 cc to the Spl. Government Pleader(taxes), S.R.No.88025

W.P.No.30845 of 2005

CA(CO)
SSM(11/01/2019)