

HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT. JUSTICE KONGARA VIJAYA LAKSHMI

Writ Petition No.28827 of 2018

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri S.Dushyanth Reddy, learned counsel for the petitioner and Sri K. Lakshman, learned Assistant Solicitor General and, at their request, this Writ Petition is being disposed of at the stage of admission.

In this Writ Petition, the petitioner seeks a *mandamus* to declare the action of Respondents 2 and 3, in not providing sufficient time to submit the required documents, as demanded by them vide their letter dated 02.07.2018, and in rejecting the request of the petitioner, vide letter dated 08.08.2018, as illegal and arbitrary.

By his proceedings dated 02.07.2018, Respondent No.3 called upon the petitioner to submit certain documents required by him for investigation and assessment of the service tax liability. While the petitioner claims to have submitted most of the documents, it is admitted that he did not submit his service tax Returns for the period 2012-13 to 2017-18 for all the Service Tax registrations; and input service invoices, on which CENVAT has been availed by the petitioner, during the period 2012-13 to 2017-18. It is his case that, while he was ready to submit these documents at the earliest, the time granted by the respondents was wholly insufficient; and, since the documents were directed to be produced by 17.07.2018, only two weeks time had been granted to the petitioner, from 02.07.2018 when the said letter was issued.

Sri K. Lakshman, learned Assistant Solicitor General, would submit that the petitioner had himself, in his letter dated 17.07.2018, stated that the payment particulars would be submitted within two weeks, as they were not available due to closure of their office, and they had to obtain from the bank; since the letter was submitted on 17.07.2018, the two weeks period, sought for by the petitioner, had expired nearly two weeks ago; and as the petitioner himself had sought only two weeks time which expired on 31.07.2018, their request for grant of further time to submit the documents may not be justified.

Considering the fact that the documents, sought for by the third respondent, relate to the period 2012-13 to 2015-16, we deem it appropriate to direct the respondents not to resort to coercive measures against the petitioner, provided he submits these documents on or before 31.08.2018. It is made it clear that, in case these documents are not submitted by 31.08.2018, it is open to the respondents thereafter to take further action in accordance with law.

The Writ Petition is, accordingly, disposed of. No order as to costs. Miscellaneous petitions, if any, pending in this Writ Petition shall stand closed.

RAMESH RANGANATHAN, J

KONGARA VIJAYA LAKSHMI, J

Date: 14.08.2018
BSS

HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT. JUSTICE KONGARA VIJAYA LAKSHMI

95

WP No.28827 of 2018
(per Hon'ble Sri Justice Ramesh Ranganathan)



Date: 14.08.2018

BSS

