

HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.6411 OF 2019

ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

Aggrieved by a demand made of the balance amount of service tax which had already fallen overdue, the petitioners have come up with the above writ petition.

2. Heard Sri T. Lakshminarayana, learned counsel for the petitioners, and Sri B. Narasimha Sarma, learned senior standing counsel for the department.

3. The petitioners fell in arrears to the tune of Rs.1,90,45,599/-. Without disputing the liability, the petitioners sought the facility of payment by installments. By a letter dated 30.11.2017, the petitioners were granted the facility of payment of the dues in nineteen (19) installments at the rate of, approximately, Rs.10,00,000/- per installment.

4. It appears that the petitioners paid only eight (8) installments leaving a balance of Rs.1,15,00,731/-. When this amount was demanded, they have rushed to this Court.

5. Considering the fact that the petitioners did not comply with the facility of installments granted by the respondents, but, at the same time, taking into account the circumstances pleaded, we are of the view that a final chance can be given to the petitioners.

6. Therefore, the Writ Petition is disposed of granting the facility of payment of the balance amount in installments subject to the condition that the petitioners pay 25% of the amount now indicated as due by the letter dated 08.03.2019, on or before 30.04.2019. If the petitioners make payment of 25% of the amount on or before 30.04.2019, the petitioners will have the facility of paying the balance amount in six (6) equal monthly installments with the first installment becoming payable by the 6th of June, 2019 and the subsequent five (5) installments becoming liable to be paid on or before 6th day of every succeeding English calendar month to June, 2019. If the petitioners commit default in payment of 25% of the amount, as indicated above, the facility of payment by installments will stand withdrawn. If, after payment of 25% as per this order, the petitioners commit default in payment of any of the installments, it will be open to the respondents to take coercive action. No order as to costs.

As a sequel thereto, Miscellaneous Petitions, if any pending, in this writ petition stand closed.

V. RAMASUBRAMANIAN, J

CHALLA KODANDA RAM, J

April 12, 2019.

PV