

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P. No.7225 of 2021

Salem Textile Limited
having its registered office at
Sellipalayam,
Attur - 636 108,
Salem District
Rep. by its Authorized Personnel,
Mr.R.P.Rajaram

.... Petitioner

Vs.

- 1.The Additional Commissioner (ST),
O/o.the Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.
- 2.The Commercial Tax Officer,
Bazzar Circle, Salem - 636 007.
- 3.The Office of the Assistant Commissioner (ST),
Bazzar Circle, Salem - 636 007.
- 4.The Deputy Commissioner (ST),
Bazzar Circle, Salem - 636 007.
- 5.The Joint Commissioner,
No.17, Pitchards Road,
Hasthampatti, Salem - 636 007.

.... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus to direct the respondents 3 and 5 to dispose of petitioner's representation dated 23.01.2021 relating to the levy of area of demand Rs.2,24,92,168/- (Rupees Two Crores Twenty Four Lakhs Ninety Two Thousand One Hundred Sixty Eight only), under the TNGST and CST Act in Roc. No.1615/1998/A3 dated 14.01.2004 on the file of the 2nd respondent, within a time frame that may be stipulated by this Court.

For Petitioner : Mr.R.Prabhakaran

For Respondents : Mr.ANR.Jayaprathap,
Government Advocate

O R D E R

Heard learned counsel for the petitioner and learned Government Advocate for the respondents.

2. The petitioner prays for a Mandamus directing the respondents 3 & 5 to dispose its representation dated 23.01.2021 seeking waiver of interest and penalty, though admitting the tax liability and undertaking to remit the arrears. Since the prayer is short, I had directed on 19.03.2020, R3 & R5, being Assistant Commissioner (ST), Salem, and the Joint Commissioner, Salem, to consider the representation of the petitioner and dispose the same.

3. Today, the provisions of Section 16-B of the Tamil Nadu General Sales Tax Act, 1959 (in short 'Act') are brought to my notice, as per which, the power to reduce or waive penalty in certain circumstances, stand vested in the Commissioner of Commercial Taxes. Thus the petitioner is permitted to seek waiver of interest and penalty before the Authority stipulated under Section 16-B of the Act. Representation filed by the petitioner, if and when filed, shall be accompanied by a copy of this order and shall be considered by the Commissioner, in accordance with law and disposed within a period of six (6) weeks from the date of representation, after hearing the petitioner.

4. This writ petition is disposed as aforesaid. No costs.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

rkp

To

- 1.The Additional Commissioner (ST),
O/o.the Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.
- 2.The Commercial Tax Officer,
Bazaar Circle, Salem - 636 007.
- 3.The Office of the Assistant Commissioner (ST),
Bazaar Circle, Salem - 636 007.
- 4.The Deputy Commissioner (ST),
Bazaar Circle, Salem - 636 007.
- 5.The Joint Commissioner, No.17, Pitchards Road,
Hasthampatti, Salem - 636 007.

+1 cc to Spl Government Pleader Sr.No.

+1cc to Mr.R.Prabhakaran, Advocate SR.No. 25071

W.P. No.7225 of 2021

UM(CO)

A.SK(09.07.2021)