

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.11152 of 2021

and

WMP. Nos.11782 & 11783 of 2021

M/s.N.S.Rathinam & Sons Private Limited,
represented by its Director,
Mr.R.Chandrasekar,
having registered office at
No.291, MTH Road, Avadi,
Chennai - 600 054.

..... Petitioner

Vs.

1.The Assistant Commissioner of Central,
GST and Central Excise,
Dindigul-I Division,
No.68, R.M.Colony Road, Nehru Nagar,
Dindigul - 624 001.

2.The Manager,
M/s.Indian Overseas Bank,
No.292, Arcot Road, Kodambakkam,
Chennai - 600 024.

..... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus to call for the communication of the 1st Respondent dated 16.04.2021 and quash the same as illegal and unsustainable and also direct the 2nd respondent to release the bank account of the Petitioner from being frozen for the sake of the communciation of the 1st respondent dated 16.04.2021 made in C.N.IV/16/16/2020-GST and direct the 1st respondent to provide installments for the repayment of the pending tax dues.

For Petitioner : Mr.D.Lakshmiopathy

O R D E R

The petitioner has sought a quash of communication dated 16.04.2021, which is a notice under Section 87 of the Finance Act, 1994, for recovery of admitted dues of service tax to be paid by the petitioners.

2. Learned counsel for the petitioner would fairly state that the arrears are admitted and the orders of assessment giving rise to such demands have attained finality. The petitioner had approached the respondents to avail of the Sabka Viswas Legacy (Dispute Resolution) Scheme, 2019, but was also unable to meet the conditions set out thereunder for remittance of the dues. Representations appear to have been made before the authorities seeking scheme of installments that was granted but the petitioner has been unable to adhere to the same.

3. In light of the fact that the impugned notice is only for collection of admitted dues that have become final and no legal flaw or infirmity has been raised in this regard, this writ petition has no merit and is dismissed, as are the Miscellaneous Petitions. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

सत्यमेव जयते

To

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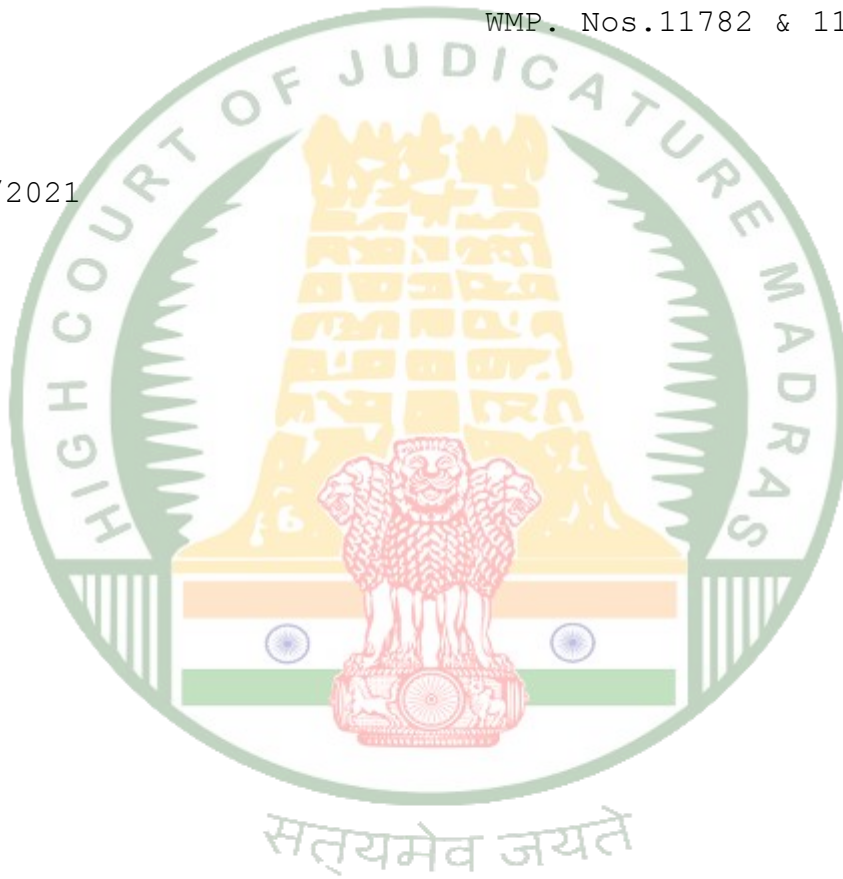
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RR[CO]
SRG 09/06/2021



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