



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.08.2021

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THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.30727 & 30728 of 2014
and
M.P.Nos.1 & 1 of 2014

M/s.JCBL Marrell Tippers Private Limited
Through its Director Sandip Chakroborty
Registered Office: Plot No.75, 1st Floor,
Industrial Area, Phase-1,
Chandigarh
Having its works at
Plot No.B-7/1, SIPCOT Industrial Park
Village Vaipur - A,
Sriperumpudur Taluk,
Kancheepuram District.

...Petitioner in both W.Ps

Vs

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chennai.
2. The Deputy Commissioner (C.T.)
Zone XII @ Sriperumpudur,
Kancheepuram District.
3. The Assistant Commissioner (C.T.)
Oragadam Assessment Circle,
Padappai, Chennai - 601 301.
4. The Branch Manager,
Indian Bank,
Padappai,
Chennai - 601 301.

...Respondents in both W.Ps

PRAYER in W.P.No.30727 of 2014 : Writ Petition filed Under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the Notice in TIN No.33871664133/2013/14 dated 01.11.2014 and received on 13.11.2014 issued by the 3rd respondent, quash the same as illegal, arbitrary and against principles of natural justice.



PRAYER in W.P.No.30728 of 2014 : Writ Petition filed Under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the Order of the 3rd respondent in R.C.124/2014/A3 dated-.11.2014 enclosed with Form U, quash the same as illegal, arbitrary and against principles of natural justice.

For Petitioner [in both W.Ps]	: Mr.Purujit For Mr.V.Chandrasekaran For Mr.R.Nagasundaram
For Respondent [in both W.Ps]	: Mr.V.Nanmaran Government Advocate [For R1 to R3] No appearance for R4

COMMON ORDER

The relief sought for in W.P.No.30727 of 2014 is to call for the records pertaining to the Notice in TIN No.33871664133/2013/14 dated 01.11.2014 and received on 13.11.2014 issued by the 3rd respondent, and to quash the same; The relief sought for in W.P.No.30728 of 2014 is to call for the records pertaining to the Order of the 3rd respondent in R.C.124/2014/A3 dated-.11.2014 enclosed with Form U and quash the same.

2. The learned counsel for the petitioners, on instructions, from the petitioner made a submission that the petitioner submitted a representation on 19.11.2014 itself, which is enclosed at Page No.21 of the typed set of papers filed along with the writ petition. The said representation submitted by the petitioner, which was acknowledged by the respondents on 19.11.2014 itself, which would reveal that the petitioner was ready to clear the entire arrears of tax by paying Rupees Ten lakhs per month for 17 months. In other words, the petitioner made a request to collect the tax arrears by way of instalments as the petitioner company was facing financial crisis.

3. The learned counsel for the petitioner made a submission that due to COVID-19 situation, the petitioner is still in financial crisis. However, the petitioner is willing to settle the tax arrears by way of 17 instalments, each instalments of Rs.10,00,000/- (Rupees Ten Lakh only) per month. In view of the undertaking given by the petitioner before this Court and considering the representation dated 19.11.2014, this Court is inclined to pass the following orders:

(i) The petitioner is directed to settle the entire arrears



of tax dues in 17 installment and each instalment is Rs.10,00,000/- (Rupees Ten Lakh only) per month and, the first installment will commence from 20th September 2021. The petitioner is directed to pay the monthly installments on or before 20th day of every calendar month without any fail. In the event of non-payment, the respondents are directed to initiate recovery action by following the procedures as contemplated under law.

4. With these directions, both the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS VII)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chennai.
2. The Deputy Commissioner (C.T.)
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3. The Assistant Commissioner (C.T.)
Oragadam Assessment Circle,
Padappai, Chennai - 601 301.
4. The Branch Manager,
Indian Bank,
Padappai,
Chennai - 601 301.

+1cc to the Spl.Government Pleader (Taxes), S.R.No.43135

W.P.Nos.30727 & 30728 of 2014

PM(CO)
RGA(17/09/2021)