BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **13.04.2022**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.3615 of 2022

and

W.M.P.(MD) No.3150 of 2022

Sekkappan ... Petitioner

/vs./

1.The Revenue Divisional Officer,
Madurai District,
Madurai.

2.The Joint Commissioner,
Office of the Commercial Tax,
Madurai.

3.The State Tax Officer,
Goods and Services Tax (GST),
Munichalai Road,
Madurai 625 020.

4.S.Kannappan ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the 3rd respondent to issue a valid GST ID and password to submit monthly GST returns (Reg.No.33AARFK6349) for Kannappan Enterprises No.137, Reliance Petrol Pump, Kamarajar Salai, Madurai by considering the representation of the petitioner dated 15.02.2022.

For Petitioner	:	Mr.M.Jegadeesh Pandian
For R1 to R3	:	Mr.M.Prakash Additional Government Pleader
For R4	:	Mr.T.Cibi Chakravarthy

ORDER

This writ petition has been filed for a Mandamus to direct the 3rd respondent to issue a valid GST ID and password to submit monthly GST returns (Reg.No.33AARFK6349) for Kannappan Enterprises, No.137, Reliance Petrol Pump, Kamarajar Salai, Madurai, by considering the representation of the petitioner dated 15.02.2022.

2.The learned counsel for the 4th respondent submits that the petitioner is putting a spoke into the business by writing letter directly to the Reliance Industries, Chennai to not to supply any Gas, LPG, Diesel and Petrol for the retail outlet and thereby affecting to indirectly stifle the business of the 4th respondent. It is further submitted that the 4th respondent is regularly paying the amounts as ordered by this Court by its interim order dated 28.02.2022 diligently.

3.The learned counsel for the petitioner on the other hand submits that there is no truth in the allegation. The character and complexion of this writ petition is changing day by day on account of internecine dispute between the petitioner and his son, namely the 4th respondent. These matters cannot be adjudicated and decided in a summary proceedings under Article 226 of the Constitution of India. It is a private dispute between the petitioner and the 4th respondent. They have to resolve their dispute only before the civil Court in accordance with law.

4.Under these circumstances, this writ petition stands closed with liberty to the parties to workout their remedy before the civil Court. The 4th respondent is directed to continue to pay the monthly amount of Rs.15,000/- to the petitioner where there shall be a final determination of the individual rights between the petitioner, the 4th respondent and his mother in such proceedings. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (AE)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

1.The Revenue Divisional Officer,
Madurai District, Madurai.

2.The Joint Commissioner,
Office of the Commercial Tax, Madurai.

3.The State Tax Officer,
Goods and Services Tax (GST),
Munichalai Road, Madurai 625 020.

+1 CC to M/s.T. CIBI CHAKRABORTHY, Advocate (SR-19074[F] dated 18/04/2022)
+1 CC to M/s.M. JEGADEESHPANDIAN, Advocate (SR-19235[F] dated 19/04/2022)

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13.04.2022

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