



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.06.2022

C O R A M

WEB COPY

THE HONOURABLE **MR. JUSTICE M. NIRMAL KUMAR**

W.P(MD).No. 12288 of 2022

M/s.C.K. Engineering Enterprises,
rep. by its Proprietor Kunhalavi Cholakkal,
Having office at
5A/582, Caldwell Colony,
Tuticorin - 628 008.

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Joint Commissioner of Commercial Taxes (State Tax),
office of the Joint commissioner (ST),
Tirunelveli Division,
Commercial Tax Buidlings, Palayamkottai,
Tirunelveli.

3.The Assistant Commissioner (ST),
Tuticorin II Assessment Circle,
Commercial Tax Buildings,
Tuticorin.

... Respondents

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuing a Writ of Mandamus directing the 1st respondent to consider the representation and petition dated 27.04.2022 filed in FORM GST DRC-20 under Section 80 of the Tamil Nadu Goods and Services Tax Act, 2017 and permit the petitioner to pay the GST arrears as demanded in the demand notice, dated 27.03.2022 in 24 equal monthly instalments.

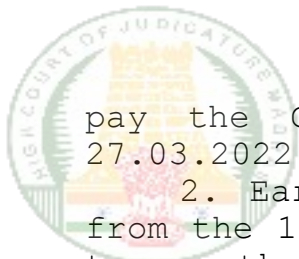
For Petitioner : Mr. N. Sudalaimuthu

For respondent : Mr.P. Subbaraj

Special Government Pleader

ORDER

This Writ Petition has been filed for issuing a direction to the 1st respondent to consider the representation and petition, dated 27.04.2022 filed in FORM GST DRC-20 under Section 80 of the Tamil Nadu Goods and Services Tax Act, 2017 and permit the petitioner to



pay the GST arrears as demanded in the demand notice, dated 27.03.2022 in 24 equal monthly instalments.

2. Earlier, the petitioner had received the arrears notice from the 1st respondent during March 2022 calling for the petitioner to pay the interest on tax. Thereafter, the petitioner had sent representation to the first respondent for the deferred payment in the proforma on 27.04.2022 and to permit the petitioner to pay the GST arrears as demanded in the demand notice, dated 27.03.2022 in 24 equal monthly instalments.

3. The learned Special Government Pleader appearing for the respondents would submit that the petitioner sent the representation to the first respondent and the same will be considered by them and appropriate orders will be passed.

4. Considering the submission made by the learned Special Government Pleader appearing for the respondents, this Court directs the first respondent to consider the representation of the petitioner, dated 27.04.2022 and pass appropriate orders as per Section 80 of the Tamil Nadu Goods and Services Tax Act, 2017, within a period of three weeks from the date of receipt of a copy of this order.

5. With the above direction, this Writ Petition is disposed of. No costs.

Sd/-

Assistant Registrar (CS II)

// True Copy //

/07/2022

Sub Assistant Registrar(CS)

trp

To

1.The Commissioner of Commercial Taxes,
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Joint Commissioner of Commercial Taxes (State Tax),
office of the Joint commissioner (ST),
Tirunelveli Division,
Commercial Tax Buidlings, Palayamkottai,
Tirunelveli.

3.The Assistant Commissioner (ST),
Tuticorin II Assessment Circle,
Commercial Tax Buildings,
Tuticorin.

+1 CC to M/s.S. KARUNAKAR, Advocate (SR-26621[F] dated 17/06/2022)

+1 CC to M/s.SPL.GP (SR-26740[F] dated 20/06/2022)

W.P (MD) .No. 12288 of 2022

17.06.2022