BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.07.2022

CORAM:

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

W.P.(MD)No.15454 of 2022
and
WMP(MD) Nos.11082 and 11083 of 2022

Asian Fire Works Industries
Rep. by its Partner
A.Maheshwari
No.145 Ammankovilpatti South Street
Sivakasi,
Virudhunagar District .. Petitioner

Vs

The Assistant Commissioner (ST)-II(FAC)
Commercial Tax Department
Sattur Asssessment Circle
Sivakasi
Virudhunagar District .. Respondent

**PRAYER:** Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records relating to impugned notice in Na.Ka.No.A3/603/2018 issued by the respondent dated 22/04/2021 in Form No.4 and quash the same and consequently direct the respondent to provide further time to pay the arrears of tax of assessment years 2012-2013, 2013-2014, 2014-2015, 2015-2016 and 2017-2018.

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|---|---|
| For Petitioner | : Mr.A.Manikandan |
| For Respondent | : Mr.C.Sathessh<br>Government Advocate |

## ORDER

The petitioner challenging the order passed by the respondent in Na.Ka.No.A3/603/2018, dated 22/04/2021 for non payment of tax dues has filed this petition.

2. The contention of the petitioner is that her husband late Anbuselvam partner of Asian Fire Works Industries has arrears of tax assessment of the years 2012-2013, 2013-2014, 2014-2015, 2015-2016 and 2017-2018, hence proceedings were initiated by the respondent, orders passed. The petitioner was not aware of the same and only on receipt of the impugned notice she came to know about the earlier proceedings and the dues, hence the petitioner is willing to settle the dues and only seeks some time and in meanwhile to direct the respondent not to take any further action in pursuance to the impugned order.

3. The learned Government Advocate appearing for the respondent submitted that the petitioner along with Arbutharajan, Seenivasan and one Renuka Devi had floated business in the name of Asian Fire Works Industrial. There were tax dues and at that time to pay arrears of tax proceedings have been initiated and orders have been passed. Thereafter too the petitioner has not filed any appeal and left the case as it is. Now the department in order to recover the dues has issued the impugned notice and if at all the petitioner is willing to pay the dues it is for the petitioner to approach the concerned authorities to make payment of dues.

4. Heard the learned counsel for the petitioner and the learned Government Advocate and perused the materials available on record.

5. It is seen that the dues of arrears of tax from 2012-2013, 2013-2014, 2014-2015, 2015-2016 and 2017-2018 is not paid and the other partners are none other than the brother -in-law and sister -in-law of the petitioner. The petitioner being one of the relative not aware of the proceedings is not acceptable one. Further if the petitioner is willing to

make payment of tax dues, it is for the petitioner to approach the respondent and the respondent to consider the same.

6. Hence the Writ Petition stands dismissed. No costs. Consequently connected miscellaneous petitions are also closed.

**18.07.2022**

Index: Yes/No
Internet : Yes/No
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To

The Assistant Commissioner (ST)-II(FAC)
Commercial Tax Department
Sattur Asssessment Circle
Sivakasi
Virudhunagar District

**M.NIRMAL KUMAR, J.**

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**18.07.2022**