IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.04.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.10994 of 2023
and
W.M.P.No.10881 of 2023

Tvl. Perfect Marine Services Pvt Ltd.,
No.95, 10th Cross Street,
Senthil Nagar, Kolathur,
Tiruvallur - 600 099. .. Petitioner

vs

The Assistant Commissioner (ST)
Villivakkam Assessment Circle,
No.15 & 16, 100 Feet Road,
Malligai Avenue,
Kolathur,
Chennai - 600 099. .. Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records of the Caution Notice ref No. 33AAGCP8007P1Z2 dated 04.01.2023 and quash the same.

For Petitioner	:	Mr.S.Natarajan
For Respondent	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

The petitioner challenges a caution notice dated 04.01.2023 calling upon it to remit arrears of interest for the periods 2017 - 2018, 2018 - 2019 and 2019 - 2020 under the applicable provisions of the Central Goods and Service Taxes Act, 2017, State Goods and Service Taxes Act, 2017 and Integrated Goods and Services Tax Act, 2017 (CGST, SGST, IGST, respectively).

2. Mr.V.Prashanth Kiran, learned Government Advocate, who accepts notice for the respondent is armed with instructions to state that the notices are based on assessments that has been framed as early as 29.10.2022 (2017-2018, 2018-2019) and 30.10.2022 (2019-2020). The above orders have been uploaded on the portal and have attained finality as on date.

3. In light of the same, his submission is that there is nothing illegal or untoward about the caution notice which itself has been issued only as sequitur to the petitioner prior to effecting proceedings for statutory recovery. I agree.

4. In light of the orders of assessment that have been passed as aforesaid under Section 73 of the Act and the limitation for filing of appeal as against the same having expired as on date, there is no merit in this writ petition and in light of the discussion as aforesaid, the challenge to caution notice is rejected.

5. However, on the plea of learned counsel for the petitioner, liberty is granted to challenge the orders of assessment if it is so inclined and such appeals if filed within a period of four weeks from date of receipt of a copy of this order shall be entertained by the appellate authority without reference to limitation but ensuring compliance of all other statutory conditions, including pre-deposit.

6. This writ petition is hence dismissed with liberty as aforesaid. No costs. Connected miscellaneous petition is closed.

11.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

The Assistant Commissioner (ST)
Villivakkam Assessment Circle,
No.15 & 16, 100 Feet Road,
Malligai Avenue,
Kolathur,
Chennai - 600 099.

DR. ANITA SUMANTH,J.

ssm

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