IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 19.06.2023

CORAM

THE HON'BLE Mr. JUSTICE R. MAHADEVAN
AND
THE HON'BLE Mr. JUSTICE MOHAMMED SHAFFIQ

W.A.No.1158 of 2023
AND
C.M.P.No.11741 of 2023

M/s.K.I.International (India) Ltd.,
Rep. by its Director
Vinod Kothari
New No.664, T.H.Road
Tondiarpet, Chennai 600 081 .. Appellant

Vs.

1.The Principal Secretary
Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai-5

2.The State Tax Officer
Group-III
Inspection-I, Intelligence-I
No.1, PAPJM Building
Greams Road
Chennai 600 006 .. Respondents

Writ Appeal filed under Clause 15 of the Letters Patent, against the order dated 05.04.2023 passed by the learned Judge in W.P.No.10379 of 2020.

For Appellant : Mr.P.Rajkumar

For Respondents : Mr.M.Venkateswaran
Special Government Pleader

JUDGMENT

(Judgment of the court was delivered by R. MAHADEVAN, J.)

Mr.Venkateswaran, learned Special Government Pleader, takes notice for the respondents.

2. The appellant/assessee preferred a writ petition in W.P.No.10379 of 2020, challenging the proceedings dated 20.05.2020 passed by the 1st respondent, rejecting his application filed under Section 80 of the TNGST Act, 2017, seeking payment of arrears of tax and interest in 24 monthly instalments. The learned Judge, by order dated 05.04.2023, dismissed the said writ petition, holding that the appellant/assessee was seeking instalment payment of tax in respect of the self-assessed turnover and therefore, the benefit under Section 80 of the TNGST Act cannot be extended to them. Aggrieved by the same, the appellant/assessee has come up with the present intra-court appeal before this court.

3. Heard the learned counsel for the appellant, who submitted that the appellant is inclined to pay the entire tax liability along with interest, in instalments.

4. The learned Special Government Pleader taking notice for the respondents has no objection for granting permission to the appellant to pay the entire liability as demanded by the respondent authorities, within a reasonable instalments.

5. Considering the facts and circumstances of the case and as agreed by the learned counsel appearing on either side, this court, without going into the merits of the case, is inclined to pass the following order, after setting aside the orders impugned herein as well as in the writ petition:

> The appellant/assessee shall make initial payment of Rs.2.67 crores, out of the total demand of Rs.16,67,29,102/- (Rs.9,20,83,550/- being tax demand + Rs.7,46,45,552/- being interest as on 12.06.2023), within a period of two weeks from the date of receipt of a copy of this order and the balance sum shall be paid in 12 equated monthly instalments. If there is any failure on the part of the appellant/ assessee in payment of instalments, the 1st respondent shall collect the entire dues in one lumpsum, after following the due process of law.

6. Accordingly, this writ appeal stands disposed of. No costs. Connected miscellaneous petition is closed.

[R.M.D,J.] [M.S.Q, J.]
19.06.2023

Internet : Yes
gya

To

1.The Principal Secretary
Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai-5

2.The State Tax Officer
Group-III
Inspection-I, Intelligence-I
No.1, PAPJM Building
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R. MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

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