



WEB COPY



W.P.No.17661 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.17661 of 2023

and

W.M.P.Nos.16754 & 16755 of 2023

Havells India Limited
Rep. By its Authorised Signatory,
Mr.G.Prabakaran,
Khivraj Complex 1, First Floor,
No.480, Anna Salai, Nandanam
Chennai – 600 035.

.. Petitioner

VS

1.Deputy Commissioner (ST) II,
Large Tax Payers Unit,
Integrated Commercial Taxes Building,
South Tower, Nandanam,
Chennai – 600 035.

2.The State Tax Officer,
Egmore Assessment Circle,
Chennai – 600 031.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the impugned order in GSTIN/33AAACH0351E1ZC/2019-20B dated 17.05.2023 passed by 1st respondent and to quash the same.

For Petitioner : Mr.Raghavan Ramabadran

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader



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ORDER

Learned counsel prays that the petitioner be permitted to approach the appellate authority challenging the impugned order. Seeing as the petitioner has instituted this writ petition on 13.06.2023 challenging impugned order dated 17.05.2023 within a month of passing of the order, statutory time limit is still open.

2. Incidentally, the direction in conclusion of the summary of order dated 17.05.2023 to the effect that the demand should be remitted within one month of receipt of the order under threat of coercive recovery, appears contrary to statute.

3. Though, the assessing authority is always at liberty to direct expedited payment of the demand, such a direction in terms of the proviso to Section 78 has to be strictly in accordance with the mandate thereto. The proviso states that such expedited recovery, in the interests of the revenue, can be permitted only for reasons to be recorded in writing.

4. This writ petition is dismissed, with liberty as above. No costs. Connected miscellaneous petitions are closed.

15.06.2023

Index:Yes/No
Neutral Citation:Yes
ssm



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To:

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