IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.12.2023

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.29402 of 2023 &
WMP.No.29036 of 2023

Tvl. Expanda Stand Pvt. Ltd.,
represented by its Director
M. Madhuusoodhana,
S.No.192, Sothuperumbedu Village,
Orakkadu Post, Sholavaram,
Chennai 600 067. ... Petitioner

Vs.

1. Assistant Commissioner (ST)(FAC),
   Nolambur Assessment Circle,
   No.176-B, M.T.H. Road,
   Villivakkam, Chennai 600 049.
2. The Commercial Tax Officer,
   Koyambedu Assessment Circle,
   Chennai-95.
3. The Manager,
   HDFC Bank,
   New No.16/1, 5th Avenue,
   Anna Nagar, Chennai 600 040. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the impugned proceedings of the 1st respondent bearing TNGST; 1342987/2005-06, VAT: 33921342987, dated 26.06.2023 and consequential impugned proceedings of the 1st respondent bearing TNGST 1342987/dated 30.06.2023 along with FORM GST DRC – 13, dated 30.06.2023 issued to the 3rd respondent and quash the same and consequently direct the 1st respondent to furnish the particulars sought by the petitioner vide letter dated 12.07.2023.

For Petitioner : Mr. M. Hariharan

For Respondents : Mr. V. Prashanth Kiran
Govt. Advocate (Taxes) for R1 and R2

ORDER

This Writ Petition is filed challenging the proceedings of the 1st respondent dated 26.06.2023 and consequential proceedings of the 1st respondent, dated 30.06.2023 along with FORM GST DRC – 13, dated 30.06.2023 issued to the 3rd respondent and quash the same and consequently direct the 1st respondent to furnish the particulars sought by the petitioner vide letter dated 12.07.2023.

2. Today, when the matter is taken up for hearing, the learned counsel appearing for the petitioner submitted that the entire tax amount was paid pursuant to the direction of this Court and in the circumstances, the petitioner may be permitted to avail Samadhan Scheme that has been introduced by the respondent department.

3. In reply, the learned Govt. Advocate (Taxes) appearing for the respondents 1 and 2 submitted that the petitioners is not entitled for Samadhan Scheme, because he has paid the entire amount.

4. However, the learned counsel for the petitioner would submit that the said amount was paid only upon the direction of this Court only under protest and hence the same will not be considered as absolute payment and therefore, the amount of tax payable by the petitioner can be quantified after availing the Samadhan Scheme. Therefore, he would urge this Court that liberty may be granted to the petitioner to avail Samadhan Scheme and permit the petitioner to make the payment of tax quantified by the Department.

5. Recording the submissions of the learned counsel for the petitioner as well as the learned Government Advocate (Taxes), this Writ Petition is dismissed with liberty to the petitioner to avail Samadhan Scheme and the respondents are directed to permit the petitioner avail Samadhan Scheme and quantify the tax amount payable by the petitioner. No costs. Consequently, the connected miscellaneous petition is closed.

15.12.2023

msr
Index:Yes/No
Internet:Yes/No

To

1. Assistant Commissioner (ST)(FAC),
   Nolambur Assessment Circle,
   No.176-B, M.T.H. Road,
   Villivakkam, Chennai 600 049.
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   Koyambedu Assessment Circle,
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3. The Manager,
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KRISHNAN RAMASAMY, J.

msr

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