



WEB COPY



W.P.No.32494 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.11.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32494 of 2023
and
W.M.P.No.32101 of 2023

M/s.ASK LOANS IN,
(GST IN:33ABIFA7287L1ZZ)
Rep by its Partner, Mrs.S.Prabavathi,
5/49, Flat No.B2, 3rd Cross Street,
Minor Truspuram, Choolaimedu,
Chennai 600 094.

... Petitioner

Vs.

The Assistant Commissioner (ST),
MMDA Colony Assessment Circle,
No.10, PalaniappaMaaligai, 2nd Floor,
Greens Road, Chennai 600 006.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus, to call for the
records pertaining to caution notice demanding to pay interest within 2
days for the financial years 2017-18 to 2021-22 in



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GSTIN:No.33ABIFA7287L1ZZ dated 06.10.2023 issued by the respondent and quash the same and to direct the respondent to provide sufficient time to pay the same.

For Petitioner : Mr.R.Ramkumar

For Respondent : Ms.E.Ranganayaki,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 06.10.2023 passed by the respondent.

2. Ms.E.Ranganayaki, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the petitioner is in the business of rendering service to financial institutions. Due to some technical glitch and practical difficulties, there was delay in



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circumstances, an appropriate time limit may be fixed by this Court and also the petitioner may be directed to pay the demanded amount.

6. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

7. In view of the above, it appears that the petitioner was not in a position to pay the demanded amount, since all of a sudden, the respondent had issued a notice demanding the interest of a sum of Rs.2,80,247/-. Further, it appears that only a sum of Rs.26,667/- was paid by the petitioner till date.

8. On considering the submissions made by both the learned counsel, this Court feels that the time period of 2 days is not sufficient to make the payment of demanded amount by the petitioner. Hence, this Court is inclined to grant a period of 3 months time to the petitioner for payment of balance amount demanded by the respondent towards interest vide the following instalments:



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on or before 20.12.2023	Rs.80,000/-
on or before 20.01.2024	Rs.80,000/-
on or before 20.02.2024	Rs.93,580/-

9. It is made clear that if the petitioner had failed to make payment of amount on the aforesaid due dates, the respondent is granted liberty to initiate the recovery proceedings.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

20.11.2023

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Assistant Commissioner (ST),
MMDA Colony Assessment Circle,
No.10, PalaniappaMaaligai, 2nd Floor,
Greens Road, Chennai 600 006.



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KRISHNAN RAMASAMY.J.,

nsa

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and W.M.P.No.32101 of 2023

20.11.2023
(1/2)