



WEB COPY



W.P.No.32160 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.11.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32160 of 2023
and
W.M.P.No.31756 of 2023

M/s.Everyday Banking Solutions,
(GST No.33AAEFE7674G1ZD)
Rep by its Partner, Mr.A.A.Sivakumar,
53/39, Puliur 2nd Main Road, Trustpuram,
Kodambakkam, Chennai 600 024.

... 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 GSTIN:No.33AAEFE7674G1ZD/17-18 to 20-21 dated 06.10.2023



W.P.No.32160 of 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.Swarnavel

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 payment of GST for the years 2017-2018 to 2021-2022. Hence, a notice was issued by the respondent directing the petitioner to pay the interest of



W.P.No.32160 of 2023

a sum of Rs.9,25,417/- for non-payment of GST in time during the relevant years within a period of 2 days. However, the petitioner had paid only a sum of Rs.2,69,877/- till date.

4. Further, the learned counsel for the petitioner would contend that the provision of 2 days time period is not sufficient for the petitioner, since the respondent had issued the said notice all of a sudden. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to consider the facts and circumstances and provide sufficient time for payment of amount demanded by the respondent towards interest.

5. In reply, the learned counsel for the respondent was reluctant and would submit that already a period of 1 month was expired and further, at any cost, the time limit sought by the petitioner is on higher side. However, she would also submit that considering the facts and circumstances, an appropriate time limit may be fixed by this Court and also the petitioner may be directed to pay the demanded amount.



W.P.No.32160 of 2023

WEB COPY

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.9,25,417/-. Further, it appears that only a sum of Rs.2,69,877/- 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:

on or before 20.11.2023	Rs.2,10,000/-
on or before 20.12.2023	Rs.2,10,000/-
on or before 20.01.2024	Rs.2,35,540/-



W.P.No.32160 of 2023

WEB COPY

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.

10.11.2023

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.



WEB COPY



W.P.No.32160 of 2023

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.32160 of 2023
and W.M.P.No.31756 of 2023

10.11.2023