



W.P No.1140 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 01.02.2024

C O R A M

The Hon'ble Mr. Justice **SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.1140 of 2024

&

WMP.No.1190 of 2024

M/s.ACP Business Enterprises Private Limited,
Rep. by its Managing Director, Mr.Barani Velan,
No.AB-16/28,
Anna Nagar, 5th Cross Street,
6th Main Road, Chennai,
Tamil Nadu-600 040.

... Petitioner

vs.

(1) The Secretary to Government,
Commercial Taxes and Registration Department,
Government of Tamil Nadu,
St. Fort George,
Chennai-600 009.

(2) The Commissioner of Commercial Taxes,
Commercial Taxes and Registration Department,
Government of Tamil Nadu,
Ezhilagam, Chepauk,
Chennai-600 005.

(3) Assistant Commissioner (ST),
Amaidakarai Assessment Circle,
No.F-50,1st Avenue,
Anna Nagar East,
Chennai-600 102.

... Respondents



W.P No.1140 of 2024

PRAYER : Petition filed under Article 226 of the Constitution of India praying to issue a writ of Mandamus directing the 3rd respondent to consider the representation of the petitioner dated 28.11.2023 in accordance with law thereby directing the 3rd respondent to **grant us a time of 90 days** for the repayment of the above said sum of Rs.6,36,872/- (Rupees Six Lakhs Thirty Six Thousand Eight Hundred and Seventy Two) with all the applicable interests and reasonable penalties imposed under section 79(1) (c) (iv) of TNGST Act 2017/CGST and **to revoke the notice dated 07.11.2023** sent to ATOM BI Solutions Pvt Ltd and all the attachments over the Bank Accounts and **revoke the Notice dated 22.11.2023** sent to the Branch Manager, HDFC Bank with immediate effect as directed by this Court.

For Petitioner : Mr.A.Dhamodaran

For Respondents : Mr.TNC.Kaushik,

Addl. Govt. Pleader (Taxes)

ORDER

By this writ petition, the petitioner seeks consideration of a representation dated 28.11.2023 to grant time for payment of tax.

2. The petitioner states that a notice dated 18.08.2023 was received by the petitioner from the third respondent calling upon the petitioner to pay a sum of Rs.3,81,746/-. Thereafter, it is stated that



W.P No.1140 of 2024

the petitioner received a notice dated 03.10.2023 demanding payment of Rs.6,36,872/-. In these circumstances, the petitioner submitted a representation on 28.11.2023 to the third respondent seeking 90 days time to make payment of Rs.6,36,872/-. By the said representation, the petitioner also requested that the attachment of bank accounts of the petitioner be revoked.

3. Mr.Kaushik, learned Additional Government Pleader, submits that the petitioner should have applied to the Commissioner under Section 80 of the Tamil Nadu Goods and Services Act,2017 (the TNGST Act), seeking extension of time for making payment. In response to this, learned counsel for the petitioner submits that the said power is also conferred on the proper officer under Section 79(1)(c)(iv) thereof.

4. On examining Section 79(1)(c)(iv) of the TNGST Act, it appears that the proper officer has the discretion to extend time for



W.P No.1140 of 2024

making payment if he has issued a notice for recovery of amounts in terms of clause (c)(i) of Section 79(1) of the TNGST Act.

5. Therefore, this writ petition is disposed of by directing the third respondent to consider and dispose of the petitioner's representation dated 28.11.2023 by taking into account the applicable provisions of the TNGST Act. The representation shall be disposed of after providing a reasonable opportunity to the petitioner within a period of two months from the date of receipt of a copy of this order. It is open to the petitioner to make a request for raising the attachment upon such terms as the proper officer may impose. Consequently, the connected miscellaneous petition is closed.

01.02.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

kal



WEB COPY



W.P No.1140 of 2024

To

- (1) The Secretary to Government,
Commercial Taxes and Registration Department,
Government of Tamil Nadu,
St. Fort George,
Chennai-600 009.
- (2) The Commissioner of Commercial Taxes,
Commercial Taxes and Registration Department,
Government of Tamil Nadu,
Ezhilagam, Chepauk,
Chennai-600 005.
- (3) Assistant Commissioner (ST),
Amaindakarai Assessment Circle,
No.F-50,1st Avenue,
Anna Nagar East,
Chennai-600 102.



WEB COPY



W.P No.1140 of 2024

SENTHILKUMAR RAMAMOORTHY J

kal

Writ Petition No.1140 of 2024

&

WMP.No.1190 of 2024



WEB COPY



W.P No.1140 of 2024

01.02.2024