IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.03.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.5732 of 2024 and
W.M.P.No.6325 of 2024

M/s.JVH.Met-Cut (P) Ltd.,
Registered Office at
Old No.4, New No.7,
Pycrofts Garden Road,
Chennai-600 006, Tamil Nadu,
Represented by its Managing Director
Mr.J.Harinath. ...Petitioner

Vs.

Assistant Commissioner (ST),
Nungambakkam Assessment Circle,
Chennai-600 031. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records pertaining to the impugned letter dated 09.02.2023 issued by the respondent and consequentially the letter issued by the respondent dated 15.11.2023 and quash the same.

For Petitioner : Mr.R.Ramasubramaniam Raja

For Respondent : Mr. V.Prasanth Kiran, Govt. Adv.(T)

ORDER

By this writ petition, the petitioner assails a communication dated 09.02.2023 and a letter dated 15.11.2023.

2. The petitioner was running a manufacturing unit between 1998 and March 2014. Thereafter, it is stated that the manufacturing unit was closed. While running the business, the petitioner had applied for and received an incentive in the form of Interest Free Sales Tax (IFST) deferral scheme. In terms of such scheme, the petitioner asserts that an aggregate amount of Rs.14,21,078/-, including the balance deferral amount of Rs.8,06,204/-, was paid by the petitioner. According to the petitioner, on such payment, all dues were discharged.

3. In these circumstances, upon receipt of the notice dated 09.02.2023 calling upon the petitioner to pay the amounts specified therein immediately, the present writ petition was filed.

4. Learned counsel for the petitioner referred to the reply dated 15.02.2023 to notice dated 09.02.2023 and pointed out that the petitioner stated that a sum of Rs.14,21,078/- was paid under the IFST deferral scheme. In spite of such reply, he submits that the respondent is threatening coercive action.

5. Mr.V.Prasanth Kiran, learned Government Advocate, accepts notice for the respondent. He points out that the notice was issued on 09.02.2023 and that the subsequent communication dated 15.11.2023 merely provides an option to the petitioner to avail of the Samadhan Scheme. He further submits that the petitioner's reply dated 15.02.2023 would be considered and disposed of after providing a reasonable opportunity to the petitioner.

6. In these circumstances, W.P.No.5732 of 2024 is disposed of by directing the respondent to consider the petitioner's representation dated 15.02.2023 and dispose of the same after providing a reasonable opportunity to the petitioner, including a personal hearing. This exercise shall be concluded within a maximum period of two months from the date of receipt of a copy of this order. Until such time, no coercive action

shall be taken against the petitioner pursuant to the impugned notice. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

06.03.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

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To

Assistant Commissioner (ST),
Nungambakkam Assessment Circle,
Chennai-600 031.

SENTHILKUMAR RAMAMOORTHY,J.

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