IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.8897 of 2024

M/s.S.R.Selvaraj & Sons,
Represented by its Managing Partner,
Mr.S.Sureshkumar,
Having their registered office at
Old No.231, New No.372,
5th floor, Ratna building,
T.T.K. Road, Alwarpet,
Chennai-600 018. ...Petitioner

Vs.

Office of Assistant Commissioner,
Goods and Services Tax Department,
Zone VII, Chennai East,
Alwarpet, Chennai. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to consider the representation dated 01.02.2024.

For Petitioner : Ms.A.R.Sindhu

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (T)

O R D E R

By this writ petition, the petitioner seeks the consideration and disposal of the representation dated 01.02.2024 seeking time to discharge payment obligations.

2. The petitioner is a registered person under applicable GST enactments. The petitioner asserts that the business suffered on account of the COVID 19 pandemic and that, consequently, there was delay in discharging tax obligations. By adverting to the above facts, the petitioner submitted a representation dated 01.02.2024. Since no decision was taken thereon, the present writ petition has been filed.

3. Learned counsel for the petitioner submits that the petitioner seeks time to discharge interest obligations.

4. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. By referring to Section 80 of the Tamil Nadu Goods and Services Tax Act, 2017 (the TNGST Act), he submits that the request for payments in installment should be made to the Commissioner so as to enable a decision thereon in terms of the provision.

5. In view of the above submission by learned Government

Advocate, W.P.No.8897 of 2024 is disposed of by permitting the petitioner to submit a fresh representation under Section 80 of the TNGST Act to the Commissioner. Such representation shall be submitted within a period of three weeks from the date of receipt of a copy of this order. Upon receipt thereof, the Commissioner is directed to provide a reasonable opportunity to the petitioner, and thereafter dispose of such representation in accordance with law within two months from the date of receipt thereof. There will be no order as to costs.

03.04.2024

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

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To

Office of Assistant Commissioner,
Goods and Services Tax Department,
Zone VII, Chennai East,
Alwarpet, Chennai.

SENTHILKUMAR RAMAMOORTHY,J.

Kj

W.P.No.8897 of 2024

03.04.2024