



W.P.No.35657 of 2024

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.35657 of 2024

M/s.Priya Associates,
Represented by its Partner,
No.1/68 Madha Kovil Street,
Sogandy, Sunuguvachatram-602106.

..Petitioner

Vs.

- 1.The Deputy Commissioner (ST),
Kancheepuram Zone,
1st Floor, Commercial Taxes Building,
Collectorate Campus,
Kancheepuram -631 501.
- 2.The Deputy State Tax Officer-1,
Sirperumbudur Assessment Circle,
No.4/109, Chennai Bangalore Highway,
Varadharapuram -600 123.
- 3.The Bank Manager,
Yes Bank,
Ground Floor, Shiohminn,
No.2 Kothandanadar Nagar,
Sriperumbudur -602105.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India,



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praying to issue Writ of Certiorarified Mandamus, calling for the records of the first respondent in GSTIN:33AAUP17671M2ZX/April-2019 to March-2020, quash the bank attachment notice dated 25.09.2024 issued to the third respondent and further direct the first respondent to permit the petitioner to remit the interest liability of Rs.28,87,153.91 for the period 2019-20 in fifteen equal monthly instalments and pass orders.

For Petitioner : Mr.P.V.Sudakar

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader
for respondents 1 and 2

ORDER

The present writ petition is filed challenging the recovery notice whereby a sum of Rs.28,87,154/-, representing interest on the delayed payment of taxes for the period 2019-20 sought to be recovered.

2. It is submitted by the learned counsel for the petitioner that entire taxes have been paid and that they are willing and ready to pay the interest part but would request some time to remit the interest inasmuch as the petitioner is facing severe financial crises.



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3. Learned Additional Government Pleader appearing for the respondents would submit that it is always open to the petitioner to avail their remedy under Section 80 of the Act.

4. Learned counsel for the petitioner would submit that the petitioner had no other option but to approach the court inasmuch as there is recovery proceedings, which is initiated and the application under Section 80 does not enable them to seek any interim protection.

5. Taking into fact that the petitioner have already remitted the entire taxes, they shall pay the interest of Rs.28,87,154/- in ten equal monthly instalments.

6. The first instalment shall be on the 15th of December, 2024, followed by 15th of every successive months. The attachment shall be lifted/withdrawn, on the payment of the first instalment. If there is any default, the entire sum shall become due and payable in one lumpsum. It is always then open to the respondent authorities to proceed with the recovery proceedings, in accordance with law.

7. With the above directions, the writ petition stands disposed of. There shall



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be no order as to costs. Consequently, WMP Nos.38512 and 38513 are closed.

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Speaking (or) Non Speaking Order

Index:Yes/No

Neutral Citation: Yes/No

mrn

To

- 1.The Deputy Commissioner (ST),
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MOHAMMED SHAFFIQ, J.



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