



W.P.No.35372 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.01.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.35372 of 2023
and W.M.P.Nos.35347, 35348 of 2023

M/s.Everyday Banking and Retail Assets,
(GST No.33AAFFE1536J2ZN)
Rep. by its Partner Mr.A.A.Sivakumar,
20, Puliur 2nd Main Road, 2nd Floor,
Trustpuram, Kodambakkam,
Chennai 600 024.

... Petitioner

-VS-

Office of the Assistant Commissioner (ST),
MMDA Colony Assessment Circle,
No.10, Palaniappa Maaligai, 2nd Floor,
Greens Road, Chennai 600 006.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to caution notice demanding to pay interest



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within 2 days for the year 2017-18 to 2020-21 in GST No.33AAFFE1536J2ZN/17-18 dated 06.10.2023 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.Ramkumar

For Respondent : Mrs.E.Renganayaki, AGP

ORDER

By this writ petition, the petitioner challenges a caution notice by which the petitioner was called upon to pay interest in respect of four assessment years.

2. The petitioner asserts that all tax dues were settled by the petitioner and that the petitioner requires time to pay interest since the petitioner's business was affected during the Covid-19 pandemic



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period. Learned counsel for the petitioner has placed before me an earlier order passed in respect of the petitioner by this Court.

3. Mrs.E.Renganayaki, learned Additional Government Pleader, accepts notice on behalf of the respondents and submits that the petitioner may be directed to make interest payment expeditiously.

4. Upon considering the above submissions and by taking note of the earlier order of this Court, this writ petition is disposed of by directing the petitioner to pay the amounts demanded in the caution notice in three equal monthly installments. The first installment shall be paid on or before 31.01.2024, the second installment shall be paid on or before 29.02.2024 and the last installment shall be paid on or before 28.03.2024. It is clarified that it will be open to the respondent to take action in accordance with law in the event of default by the



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petitioner in making payments as per the above schedule. No costs.

Consequently, W.M.P.Nos.35347 and 35348 of 2023 are closed.

03.01.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

The Assistant Commissioner (ST),
MMDA Colony Assessment Circle,
No.10, Palaniappa Maaligai, 2nd Floor,
Greams Road, Chennai 600 006.



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SENTHILKUMAR RAMAMOORTHY,J

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