BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)Nos.4374 and 4375 of 2024
and W.M.P.(MD)Nos.4203, 4205, 4225 and 4226 of 2024

W.P.(MD)No.4374 of 2024

A.Sri Ranganathan,
S/o.Alagumalai Nadar,
The Proprietor of Sri Annamali Stores,
No.51, Mela Mada Veedhi,
Tirunelveli Town and Taluk,
Tirunelveli. ... Petitioner

versus

1. The Deputy Commissioner (CT),
Office of the Deputy Commissioner (CT),
Tirunelveli Region,
Tirunelveli.

2. The State Tax Officer,
Office of the State Tax Officer,
Tirunelveli Town Assessment Circle,
Tirunelveli District. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to impugned orders passed by the 2nd respondent in TIN.33485581838/2013-2014 dated 05.09.2018 for the assessment year of 2013-14 and impugned order passed by the 2nd respondent in Roc.No.A3/700/2018 dated 16.11.2023 and quash the same as illegal and unconstitutional and consequently forbearing the respondents from in any manner collecting the arrears of Sales Tax from the petitioner for the tax assessment year 2013-2014.

For Petitioner : Mr.C.Gangai Amaran
For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader

W.P.(MD)No.4375 of 2024

A.Sri Ranganathan,
S/o.Alagumalai Nadar,
The Proprietor of Sri Annamali Stores,
No.51, Mela Mada Veedhi,
Tirunelveli Town and Taluk,
Tirunelveli. ... Petitioner

versus

1. The Deputy Commissioner (CT),
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Tirunelveli.

2. The State Tax Officer,
Office of the State Tax Officer,
Tirunelveli Town Assessment Circle,
Tirunelveli District. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to impugned orders passed by the 2nd respondent in TIN.33485581838/2014-2015 dated 12.09.2018 for the assessment year of 2014-15 and impugned order passed by the 2nd respondent in Roc.No.A3/700/2018 dated 16.11.2023 and quash the same as illegal and unconstitutional and consequently forbearing the respondents from in any manner collecting the arrears of Sales Tax from the petitioner for the tax assessment year 2014-2015.

For Petitioner	:	Mr.C.Gangai Amaran
For Respondents	:	Mr.R.Suresh Kumar, Additional Government Pleader

COMMON ORDER

The notices challenged in these writ petitions are only an offer made by the Department to the petitioner to avail the Samathana Scheme on settlement of arrears of tax, penalty or interest, pertaining to the Assessment Years upto 2017-2018.

2. Today, when these writ petitions are taken up for hearing, the learned Additional Government Pleader, who takes notice for the

respondents, submits that as per the Samathana Scheme, on payment of penalty, the arrears of tax for the previous years can be accounted for and it is upto the petitioner to avail this Samathana Scheme or not.

3. The orders impugned in these writ petitions are only notices intimating the opportunity available to the petitioner on the Samathana Scheme on settlement of arrears of tax. Therefore, the petitioner can workout his remedy before the concerned authority. It is upto the petitioner to avail this Samathana Scheme or not.

4. Accordingly, these writ petitions are closed. No costs. Consequently, connected miscellaneous petitions are closed.

27.02.2024

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NCC : Yes / No.
Index : Yes / No.
Internet : Yes / No.

To

1. The Deputy Commissioner (CT),
   Office of the Deputy Commissioner (CT),
   Tirunelveli Region,
   Tirunelveli.

2. The State Tax Officer,
   Office of the State Tax Officer,
   Tirunelveli Town Assessment Circle,
   Tirunelveli District.

B.PUGALENDHI, J.

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W.P.(MD)Nos.4374 and 4375 of 2024

27.02.2024