IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.1773 of 2025 and WMP.Nos.2021 & 2022 of 2025,
W.P.No.1775 of 2025 and W.P.No.1777 of 2025 & WMP.No.2028 of 2025

M/s.JSM Logistics Pvt. Ltd.,
Represented by its Managing Director,
Mr.Jahir Hussain,
No.1 and 1A, U.R.Nagar Extension,
Anna Nagar West, Chennai-600 101. ... Petitioner in all Wps.

Vs.

1.The State Tax Officer,
Koyambedu Assessment Circle,
Varadarajapuram, Nazarthpet,
Poonamallee, Chennai – 600 123.

2.The Assistant Commissioner (ST)
Koyambedu Assessment Circle,
No.1, Greams Road,
5th Floor, PAPJM Building,
Chennai – 600 006.

3.The Commissioner of Commercial Taxes,
4th Floor, Ezhilagam Road,
Kamarajar Road, Chepauk,
Chennai – 600 005.

4.The Branch Manager,
Jammu and Kashmir Bank Limited,
No.787 Anna Salai, Near Electricity Board,
Mount Road, Chennai – 600 002. ... Respondents in all Wps.

PRAYER in W.P.No.1773 of 2025: Writ Petition filed under Article 226 of the Constitution of India seeking for a Writ of Certiorari, call for the records pertaining to the impugned bank attachment notice dated 17.12.2024 bearing GSTIN: 33AABCJ3840P1ZE/2018-19/DSTO-3, issued by the 2nd respondent to the 4th respondent and quash the same.

PRAYER in W.P.No.1775 of 2025: Writ Petition filed under Article 226 of the Constitution of India seeking for a Writ of Mandamus directing the 3rd respondent to judiciously exercise the discretion vested under Section 80 of the TNGST Act, 2017 and to expeditiously dispose of the application dated 21.12.2024 filed by the petitioner.

PRAYER in W.P.No.1777 of 2025: Writ Petition filed under Article 226 of the Constitution of India seeking for a Writ of Mandamus directing the 1st respondent to refrain from initiating any recover action under the both the DRC-07 orders dated 12.08.2024 bearing Reference Nos.ZD330824093895S and ZD3308240940866 passed by the 1st respondent, pending disposal of the application under Section 80 of the TNGST Act, 2014 dated 21.12.2024 filed by the petitioner before the 3rd Respondent.

For Petitioner in all Wps.	...	Mr.Hari Radhakrishnan
For Respondent Nos.1 to 3 in all Wps.	...	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

There are three writ petitions filed. viz., a).W.P.No.1775 of 2025, wherein, a writ of mandamus is filed to direct the third respondent to pass orders on the application dated 21.12.2024 filed by the petitioner under Section 80 of the TNGST Act, 2017.

b).W.P.No.1777 of 2025 is to direct the first respondent to refrain from initiating any recover action until the disposal of the application filed under Section 80 and

c).W.P.No.1773 of 2025 is filed challenging the bank attachment notice dated 17.12.2024.

2.It is submitted that the petitioner suffered an order of assessment/adjudication vide order dated 12.08.2024, resulting in the following liability;

ACT	***TAX***	***INTEREST as on 12.08.2024***	***PENALTY***	***TOTAL***
IGST	**5740580**	**4458780**	**574058**	**10773418**
CGST	**0**	**0**	**0**	**0**
SGST	**0**	**0**	**0**	**0**
TOTAL	**5740580**	**4458780**	**574058**	**10773418**

3.The petitioner would submit that they had financial constrains and hence filed an application under Section 80 of the TN GST Act, which enables the Commissioner, for reasons to be recorded in writing, to extend the time for payment or allow payment in monthly installments, not exceeding twenty four months, in respect of the amount due as per the liability self assessed. To a pointed question as to whether the demands, with regard to which Section 80 application has been filed relate to taxes which had been self assessed in the returns, it was submitted that it was not, but relates to demands arising as a result of the order of adjudication dated 12.08.2024.

4.The respondent would submit that the petitioner suffered an order dated 12.08.2024 and had filed this application under Section 80 only after recovery proceedings were initiated whereby bank accounts were attached vide proceedings dated 17.12.2024 and therefore, would submit that the petitioner may be put on terms.

5.Considering the submission of both sides, this Court is inclined to dispose of the writ petition with the following directions/observations;

a). The petitioner is directed to pay 15% of the disputed taxes within a period of two weeks from the date of receipt of a copy of this order.

b).On complying with the above condition, the respondent shall dispose of the application under Section 80 of the Act within a period of four weeks from the date of receipt of a copy of this order.

c).On complying with the above condition, all further recovery proceedings shall be kept in abeyance until the disposal of the above application under Section 80 of the Act.

6.It is made clear that this Court has not expressed any opinion on the merits of the application which shall be disposed on merit and in accordance with law by the appropriate authority. Accordingly, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
sms

27.01.2025

To
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2.The Assistant Commissioner (ST)
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MOHAMMED SHAFFIQ, J.

sms

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