



WEB COPY



W.P.No.2750 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.2750 of 2025
and W.M.P.Nos.3084 & 3086 of 2025

M/s.Three Cube Projects Private Limited,
Rep by its Director, Mr.P.Hemnath Reddy,
No.38/10, Sowrashtra Nagar, 7th Cross Street,
Choolaimedu, Chennai 600 094.

... Petitioner

Vs.

1.The Deputy Commissioner of GST and Central Excise,
Coimbatore II Division,
1441, ElgI Building, Trichy Road,
Coimbatore 18

2.The Assistant Commissioner of VCES,
Coimbatore II Division,
No.333, Cross Cut Road,
5th Floor, Singapore Plaza,
Coimbatore 641 012

... Respondent



W.P.No.2750 of 2025

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent in C.No.V/9/9/2012-ST dated 13.01.2023 bearing DIN: 20230159XM0000020478 and quash the same as illegal and consequently direct the 1st respondent to consider the representation letter dated 13.08.2024 and thereby issue discharge certificate in Form VCES-3.

For Petitioner : Mr.S.Rajesh

For Respondent : Mr.R.P.Pragadish,
Senior Panel Counsel
for Mr.T.Nalinidhar,
Junior Panel counsel

ORDER

This writ petition has been filed to direct the 1st respondent to consider the representation letter dated 13.08.2024 and thereby issue discharge certificate in Form VCES-3.



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2. Mr.R.P.Pragadish, learned Senior Panel counsel, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the petitioner had availed Voluntary Compliance Encouragement Scheme, 2013 (VCES-2 Scheme) in the year 2014 and they had also paid the entire amount in two installments. After availment of the said Scheme, the respondent was supposed to have issued the Discharge Certificate. However, till date, no Discharge Certificate has been issued by the respondent. Hence, the petitioner filed a representation letter dated 13.08.2024 requesting the 1st respondent to issue the Discharge Certificate. Even after the receipt of said representation, no order has been passed by the 1st respondent. Hence, this writ petition.

4. In reply, the learned Senior Panel counsel appearing for the respondents would requests this Court to pass appropriate orders directing the 1st respondent to consider and dispose of the representation made by the petitioner.



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5. Heard the learned counsel for the petitioner and the learned Senior Panel counsel for the respondents and also perused the materials available on record.

6. In the case on hand, though the VCES-2 Scheme was availed by the petitioner in the year 2014, till date, no discharge certificate has been issued by the respondents. In this regard, a representation dated 13.08.2024 has also been filed by the petitioner. However, the same was also not considered by the 1st respondent.

7. In view of the above, this Court directs the 1st respondent to consider the representation filed by the petitioner dated 13.08.2024 and dispose of the same on its own merits and in accordance with law within a period of 4 weeks from the date of receipt of a copy of this order.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.



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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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Coimbatore 18

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KRISHNAN RAMASAMY.J.,

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