



WEB COPY



W.P.No.5202 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.5202 of 2025&
W.M.P.Nos.5778 and 5779 of 2025

M/s.Sukumar Welding Works,
Rep. by its Proprietor-K.Saminathan,
No.92, Kangeyam Road,
Vellingiri Pudur,
Arachalur,
Erode-638 101.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Kodumudi Assessment Circle,
Kodumudi,
Erode.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the files of the Respondent in its impugned proceedings made in CST:883087/2011-2012 dated 18.06.2024 quash the same.

For Petitioner : Mrs.R.Hemalatha
For Respondent : Mrs.K.Vasanthamala
Government Advocate (Taxes)



WEB COPY



W.P.No.5202 of 2025

ORDER

This writ petition has been filed by the petitioner challenging the order dated 18.06.2024 of the respondent and to quash the same.

2. Though the relief sought for in this writ petition is for a larger relief, the learned counsel appearing for the petitioner would submit that it would suffice if the petitioner is permitted to pay the tax liability in installments for the reason that due to financial constraints the petitioner could not run the business and it was closed.

3. The learned Government Advocate (Taxes) appearing for the respondent would submit that since the petitioner has restricted the relief, their request may be considered and hence prays for appropriate orders.

4. Heard both sides. Perused the records.



W.P.No.5202 of 2025

WEB COPY

5. In the case on hand the petitioner's business was closed due to financial difficulties. However, the petitioner has restricted her relief to the extent of payment of tax liability by way of installments.

6. Considering the same, this Court is of the view that the petitioner may be permitted to pay the tax liability in five installments.

Accordingly, this Court passes the following order:

(i) Out of total amount of **Rs.5,41,220/-** payable by the petitioner towards tax liability, the petitioner shall pay a sum of **Rs.1,41,220/-** on or before **05.03.2025**.

(ii) Thereafter, the petitioner shall continue to pay a sum of **Rs.1,00,000/-** in each installment. The remaining four installments shall be payable before 05th of every month.

7. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

24.02.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

arr

3/4



WEB COPY



W.P.No.5202 of 2025

KRISHNAN RAMASAMY.J.,

arr

To

The Assistant Commissioner (ST),
Kodumudi Assessment Circle,
Kodumudi,
Erode.

W.P.No.5202 of 2025

24.02.2025