



W.P. No.38744 of 2024

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.38744 of 2024

and

W.M.P. No.41951 of 2024

Tmt.N.Shanthi

... Petitioner

Vs.

1.The Commissioner,
Commercial Taxes Department Puducherry,
100 ft.Road, Ellaipillaichavady,
Puducherry-605 005.

2.The Assistant Commissioner (A&I),
Commercial Taxes Department,
100 ft.Road, Ellaipillaichavady,
Puducherry-605 005.

3.Deputy Commercial Tax Officer,
Goods Division-I,
Government of Puducherry,
100 ft. Road, Ellaipillaichavady,
Puducherry-605 005.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the 2nd Respondent No.3164/CT/RR/AC(A&I)/2024, Form No.5 Puducherry dated 30.07.2024 issued under Section 27 of Puducherry Revenue Recovery Act, 1990



W.P. No.38744 of 2024

and quash the same and consequently direct the 1st Respondent to grant extension of time to make payment under Settlement of Arrears Act, 2020.

For Petitioner : Mr.K.M.Balaji

For Respondents : Mr.M.Nirmal Kumar
Government Advocate (Puducherry)

ORDER

The present writ petition has been filed on the premise that the petitioner's application under the Settlement of Arrears Act, 2020, seeking for extension of time to make payment under the said Act, has not been disposed of.

2. Today, the learned counsel for the Respondents would submit by placing reliance on proceedings dated 12.09.2023 that an order in Form V has been passed rejecting the application as early as on 12.09.2023.

3. The learned counsel for the petitioner seeks liberty of this Court to challenge the same and would submit that recovery proceedings is initiated on the basis of rejection of the application, which the petitioner was unaware until the present typed set was furnished to them.

4. This Court is not inclined to examine the above issue, however liberty is granted to the petitioner to challenge the order of rejection in the manner known to law within a period of two weeks from the date of receipt of a copy of this



W.P. No.38744 of 2024

order, until then recovery proceedings shall be kept in abeyance. If the petitioner does not challenge the order of rejection in their application under the Settlement and Arrears Act, it is open to the Respondent to proceed further in accordance with law.

5. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

06.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

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W.P. No.38744 of 2024

MOHAMMED SHAFFIQ, J.

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W.P. No.38744 of 2024

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