

**Serial No. 3**  
**Supplementary List**

**HIGH COURT OF MEGHALAYA**  
**AT SHILLONG**

WP (C) No.158/2022

Date of Order: 04.05.2022

Jud Cements Ltd. Vs. The Commissioner of Central Goods and  
Service Tax and Central Excise & ors

**Coram:**

**Hon'ble Mr. Justice Sanjib Banerjee, Chief Justice**  
**Hon'ble Mr. Justice W. Diengdoh, Judge**

**Appearance:**

For the Petitioner : Mr. K. Paul, Sr. Adv with  
Mr. S Thapa, Adv

For the Respondents : Dr. N. Mozika, ASG with  
Ms. S. Rumthao, Adv

- i) Whether approved for reporting in Law journals etc.: Yes/No
- ii) Whether approved for publication in press: Yes/No

**JUDGMENT: (per the Hon'ble, the Chief Justice) (Oral)**

This petition has been filed for, in effect, modification of an order dated December 7, 2021 as subsequently altered by an order of March 23, 2022 in WP (C) No.344 of 2021.

2. This may be a case of the petitioner herein having cried wolf without justifiable cause in the past for the petitioner's more worthy subsequent plea to be somewhat diluted by the previous conduct. By the order dated December 7, 2021, the petitioning assessee was permitted to pay the entire outstanding amount of Rs.43,49,50,071/- in 24 equal or

nearly equal monthly installments beginning December 15, 2021 and payable by the 15<sup>th</sup> day of the 23 succeeding months. On the petitioner's subsequent application, the original order was modified on March 23, 2022. Paragraph 6 of the order of March 23, 2022 is of relevance in the context:

“6. Accordingly, and only by way of a one-time measure, that may not be used as an instance for any further indulgence by the applicant, the time to pay the money due on March 15, 2022 is extended till April 5, 2022 without interfering with the payments due thereafter in terms of the order of December 7, 2021.”

3. The excuse that the petitioner has come with this time is a squall that hit the East Jaintia Hills region in the third week of April, 2022. The petitioner relies on a report of the assessed damage appearing at page 45 of the papers. The so-called independent assessor indicated that the cost of repairing would be in excess of Rs.4 crore and the repairing work would take three months if the weather conditions are suitable.

4. The prayer made is for a three-month moratorium of the payment to be made in terms of the order dated December 7, 2021 as modified on March 23, 2022. In other words, the petitioner seeks an order that will require the petitioning assessee not to make the installment payments in the month of April, 2022 – for which the assessee is already in default – and for the months of May and June, 2022. The petitioner suggests that the amounts due for these three months would be added to the total amount due on June 30, 2022 for the remainder of the installments to provide for

greater payments than originally envisaged and without seeking more installments than already provided for.

5. The conduct of the petitioning assessee does not inspire any confidence. Notwithstanding the submission made on behalf of the petitioner that no further latitude would be sought, it appears to the Court that the prayer for moratorium or for delaying the further payment will be made by the petitioner on a periodic basis as parties of such kind prey on the generosity of the Court and remain incorrigible defaulters.

6. However, in view of the apparent damage to the petitioning assessee's manufacturing facility, a moratorium for a period of two months is granted. That is to say that the payment that was due in April, 2022 will not be deemed to have been defaulted and the payment due in May, 2022 need not be paid by the 15<sup>th</sup> day of this month. The amount due in April, 2022 must be paid along with the amount due in June, 2022 and the amount due in May, 2022 must be paid along with the installment due in July, 2022. The prayer for spreading out the overdue amount over the rest of the installments is expressly declined. The amounts for the months of April and May, 2022 will have to be made good in the manner indicated.

7. Upon the first default of the petitioning assessee in making the payment in terms of this order and without further reference to this Court or other authority, it will be open to the Department to take immediate

appropriate steps in accordance with law and the petitioning assessee will be deemed to be in default of the entire amount then due.

8. The previous orders of December 7, 2021 and March 23, 2022 are modified as indicated. It is unlikely that any subsequent prayer for further latitude may be granted to the petitioning assessee, come hell or high water.

9. WP (C) No.158 of 2022 is disposed of.

10. There will be no order as to costs.

**(W. Diengdoh)**  
**Judge**

**(Sanjib Banerjee)**  
**Chief Justice**

Meghalaya  
04.05.2022  
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