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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

MAHARASHTRA VALUE ADDED TAX APPEAL NO.2 OF 2014

M/s. Wood Stuff	..Appellant
-Versus-	
The State of Maharashtra & ors.	..Respondents

**WITH
MAHARASHTRA VALUE ADDED TAX APPEAL NO.3 OF 2014**

M/s. Zircon Wood Products	..Appellant
-Versus-	
The State of Maharashtra & ors.	..Respondents

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Mr. V. M. Bendre for the Appellant.
Mr. B. B. Sharma for the Respondents.

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**CORAM: S.C. DHARMADHIKARI
AND
S. P. DESHMUKH, JJ.**

DATE :- 13th JANUARY, 2015.

PC.:

These Appeals challenge the order passed by the Appellate Authority, namely, the Tribunal reducing the quantum of deposit of money and as a pre-condition for hearing of the Appellants Appeal on merits.

2] From the order passed by the Tribunal on the Appeal which was directed against the conditional order of interim stay, the Tribunal has taken care and balanced the rights and equities. It has reduced the

quantum and, thus, against total demand of Rs.3,33,989/- in Maharashtra Value Added Tax Appeal No.2 of 2014 and Rs.7,45,435/- in Maharashtra Value Added Tax Appeal No.3 of 2014, the amount of deposit is reduced to Rs.1,04,930/- in Maharashtra Value Added Tax Appeal No.2 of 2014 and Rs.2,37,475/- in Maharashtra Value Added Tax Appeal No.3 of 2014. The stay order passed by the Tribunal is both fair and reasonable. The discretion has not been exercised arbitrarily but judiciously. In these circumstances, and when the Tribunal has clarified that all the contentions including breach of principles of natural justice are open, being raised before the Appellate Authority that all the more, we are disinclined to entertain these Appeals. The Appeals are devoid of merits and are, accordingly, dismissed.

3] If the amount as directed by the Tribunal is deposited within four weeks from today, the Appellate Authority, then, to permit the Appellants to revive the Appeals and for being heard on merits. Non-compliance with the conditional interim order shall visit the Appellants with all consequences in law. We make it clear that no further extension of time will be granted.

(S. P. DESHMUKH, J.)

(S.C. DHARMADHIKARI, J.)