IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.Nos.13290 to 13292 of 2015
and
M.P.Nos.1 of 2015

M/s.Salora International Ltd.
No.9/A Srinivasan Street
Kadaperi, Tambaram
Chennai-45
rep. by Authorised Signatory [Petitioner in all WPs]

Vs

1 The Appellate Deputy Commissioner (CT) Central C.T.New Building 3rd Floor Chennai-6

2 The Assistant Commissioner (CT) Valluvarkottam Assessment Circle Chennai [Respondents in all WPs]

Writ Petitions filed under Article 226 of the Constitution of India seeking a writ of certiorarified mandamus to call for the records of the 1st respondent in SP No.208, 209 & 210/15 in AP.C.No.37, 38 and 39/15 respectively dated 7.4.2015 and quash the same and further direct the 1st respondent to grant an absolute stay for the balance of tax without insisting upon further payment and furnishing of security pending disposal of the appeal on the files of the 1st respondent.

For petitioner in all WPs : Mr.L.Murali Krishnan

For respondents in all WPs : Mr.S.Manoharan Sundaram, AGP(T)

COMMON ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes), for the respondents.

2. These writ petitions have been filed challenging the orders of the 1st respondent in SP No.208, 209 & 210/15 in AP.C.No.37, 38 and 39/15 respectively dated 7.4.2015 and to direct the 1st respondent to grant an absolute stay for the balance of tax without insisting upon further payment and furnishing of security pending disposal of the appeal on the files of the 1st respondent.

3. When the writ petitions were taken up for hearing on 29.04.2015, this Court, has directed the petitioner to pay 15% of the disputed tax amount in respect of each of the assessment years within a period of two weeks from the date of receipt of a copy of that order and subject to the aforesaid payment, interim stay was granted until further orders.

4. Today, when the matters are taken up for hearing, the learned counsel for the petitioner submitted that as per the direction of this Court, the petitioner had remitted 15% of the disputed tax amount in respect of each of the assessment years on 28.05.2015.

5. According to the learned counsel, in the absence of production of Form F declarations assessment orders came to be passed by the 2nd respondent, which are the subject matter of challenge before the 1st respondent. Aggrieved over the conditions imposed in the interim order passed by the 1st respondent, the petitioner has come before this Court.

6. In the meanwhile, in W.P.No.13190 of 2015, the respondent of Puducherry department has agreed to furnish Form F declarations to the petitioner and recording the said submission made by the Additional Government Pleader of Puducherry, the said writ petition has been closed today. In view of the same, on receiving Form F declarations, the same shall be furnished before the appellate authority, the 1st respondent herein, who shall consider the same and pass appropriate orders on the appeals filed by the petitioner, on merits and in accordance with law. Pending disposal of appeals, the stay granted is to continue.

The writ petitions are disposed of accordingly. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

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To

1 The Appellate Deputy
Commissioner (CT) Central C.T.New Building
3rd Floor Chennai-6

2 The Assistant Commissioner (CT)
Valluvarkottam Assessment Circle
Chennai

1 CC to Mr.L.Murali Krishnan, Advocate SR.No. 43774

1 CC to the Spl. Government Pleader (Taxes), SR.No. 44211

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BVR (CO)
cp (04.09.2015)