

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.18570 of 2015

and

M.P.No.1 of 2015

Rice Lake Weighing Systems India Ltd.,
Represented by its Director Mr.R.Hariharan
A-27, SIPCot Industrial Growth Centre,
Oragadam,
Sriperumpudur Taluk - 602 105.

... Petitioner

vs.

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road,
Radha Nagar,
Chennai - 600 044.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records relating to the Assessment Order in CST/984497/11-12 dated 08.05.2015 passed by the respondent, quash the same as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader (T)

सत्यमेव जयते
O R D E R

This writ petition is directed against the impugned order dated 08.05.2015 passed by the Assistant Commissioner (CT), Chrompet Assessment Circle, in CST/984497/11-12.

2. Heard Mr.Joseph Prabakar, learned counsel appearing for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader (T) appearing for the respondent.

3. Mr.Joseph Prabakar, opening his argument so profusely offered a sum of Rs.20 Lakhs as a free deposit for entertaining his appeal, although he is liable to pay only a sum of Rs.18 Lakhs. He has also submitted that by accepting the said request, the impugned order

should be stayed till he files an appeal before the Deputy Commissioner under Section 51 of the Tamil Nadu Value Added Tax Act.

4. But, this Court is unable to entertain the prayer, since as a matter of right the petitioner is entitled to file an appeal against the order by depositing only 25% of the amount payable by the petitioner. Therefore, this Writ Petition is dismissed. It is for the petitioner to work out his remedy in the manner known to law.

5. However, the learned counsel appearing for the petitioner sought two weeks time for filing an appeal, as the same is pending for a long time, the time to file an appeal has already lapsed. Hence, this Court grants two weeks time for filing an appeal from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

vsm

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road,
Radha Nagar,
Chennai - 600 044.

+ 1 cc to Spl.Govt.Pleader Taxes SR 35823

+ 1 cc to Mr.Joseph Prabakar, Advocate SR 35660

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