IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2015

CORAM:

THE HONOURABLE MR. JUSTICE R. MAHADEVAN

W.P.Nos.34648 to 34653 of 2015
and M.P.Nos.1 of 2015

Tvl. ICICI Bank Limited,
No.1, Cenotaph Road,
Chennai 600 018.

... Petitioner in all WPs

-Versus-

1.The Assistant Commissioner (CT),
Mandaveli Assessment Circle,
No.46, Greenways Road,
Chennai 600 0028.

2.The Appellate Deputy Commissioner (CT) (East),
PAPJM Buildings,
No.34, Greams Road,
Egmore, Chennai 600 006.

3.The Joint Commissioner (CT) (East),
PAPJM Buildings,
No.34, Greams Road,
Egmore, Chennai 600 006.

...Respondents in all WPs

Prayer in W.P.No.34648 of 2015: Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Mandamus directing the 1st respondent not to initiate recovery proceedings pending disposal of the appeal in A.P.No.43 of 2014 by the 2nd respondent for the assessment year TNGST 1993-94.

Prayer in W.P.No.34649 of 2015: Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Mandamus directing the 1st respondent not to initiate recovery proceedings pending disposal of the appeal in A.P.No.44 of 2014 by the 2nd respondent for the assessment year TNGST 1994-95.

Prayer in W.P.No.34650 of 2015: Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Mandamus directing the 1st respondent not to initiate recovery proceedings pending disposal of the appeal in A.P.No.45 of 2014 by the 2nd respondent for the assessment year TNGST 1995-96.

Prayer in W.P.No.34651 of 2015: Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Mandamus directing the 1st respondent not to initiate recovery proceedings pending disposal of the appeal in A.P.No.46 of 2014 by the 2nd respondent for the assessment year TNGST 1996-97.

Prayer in W.P.No.34652 of 2015: Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Mandamus directing the 1st respondent not to initiate recovery proceedings pending disposal of the appeal in A.P.No.47 of 2014 by the 2nd respondent for the assessment year TNGST 1997-98.

Prayer in W.P.No.34653 of 2015: Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Mandamus directing the 1st respondent not to initiate recovery proceedings pending disposal of the appeal in A.P.No.48 of 2014 by the 2nd respondent for the assessment year TNGST 1998-99.

For Petitioner(s)	:	Ms.Lakshmi Sriram for petitioner in all WPs
For Respondent(s)	:	Mr.S.Kanmani Annamalai, AGP (T) for respondents in all WPs

COMMON ORDER

The petitioner in these writ petitions is one and the same with a common issue. Thus, by consent, the writ petitions themselves are taken up for final disposal, heard together and they are disposed of by this common order.

2, Seeking mandamus directing the 1st respondent not to initiate recovery proceedings pending disposal of Appeals in A.P.Nos.43 to 48 of 2014 on the file the 2nd respondent for the assessment years 1993-94, 1994-95, 1995-96, 1997-98 and 1998-99 respectively, the petitioner has come forward with these writ petitions.

3. The petitioner was a dealer registered on the files of the 1st respondent under the erstwhile Tamil Nadu General Sales Tax Act, 1959 and the Central Sales Tax Act, 1956. The petitioner had been filing returns regularly. While so, after having verified the records of the petitioner, the 1st respondent issued notices in respect of the assessment years in question and ultimately proceeded to pass the final assessment orders. Aggrieved by the said orders, the petitioner preferred appeals which are now pending before the 2nd respondent and there were conditional orders of stay in favour of the petitioner. The petitioner in pursuance of the orders in modification of the original orders of interim stay, furnished bank guarantees. According to the petitioner, the

orders of interim stay expired on 16.10.2013. The appeals were not immediately taken up for hearing until 2014 on account of administrative reasons and the rescheduling of jurisdiction of the authority. Thereafter, the appeals were renumbered and taken up for hearing. Now, the grievance of the petitioner is that pending appeals arrears of tax are sought to be recovered by way of coercive action. Hence, these writ petitions.

4. Heard both sides and also perused the records carefully.

5. The learned counsel for the petitioner would submit that the appeals were heard in full and the orders have been reserved enabling the State representative to file his written arguments. According to her, earlier, as directed, the petitioner paid the entire taxes as well as penalty and also furnished bank guarantee. Admittedly, the bank guarantees are not in force as on date.

6. In view of the above, the petitioner is directed to revive the bank guarantees within 2 weeks from today for a further period of six months and in the mean while the appellate authority is directed to pronounce the judgements. Pending pronouncement of the judgements, there shall be no recovery proceedings.

7. The writ petitions are disposed of with the above directions. No costs. Consequently, connected MP are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

1.The Assistant Commissioner (CT), Mandaveli Assessment Circle,
No.46, Greenways Road, Chennai 600 0028.

2.The Appellate Deputy Commissioner (CT) (East),PAPJM Buildings,
No.34, Greams Road, Egmore, Chennai 600 006.

3.The Joint Commissioner (CT) (East), PAPJM Buildings, No.34,
Greams Road, Egmore, Chennai 600 006.

+1cc to Mr.Lakshmi Sriram, Advocate, S.R.No.59177
+6ccs to the Speical Government Pleader, (Taxes)S.R.No.59012

SVI(CO)
EU(/06/2015)