

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :23.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No. 4477 of 2015 and M.P.No.1 of 2015

Tvl. SRM Engineering Construction Corporation P.Ltd.  
rep. By its Accounts Manager  
K.Muthu,

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (CT) Central  
3rd Floor, P.A.P.J.M.Annexe Building,  
1, Greams Road,  
Chennai 600 006.

2.The Assistant Commissioner (CT)  
Ashok Nagar Assessment Circle,  
Chennai 600 078.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the first respondent and quash the impugned proceedings in S.P.No.10/2015 in VAT No.9/2015 dated 21/01/2015 and Erratum Order in S.P.No.10/2015 in VAT 9/2015 dated 27.01.2015.

For Petitioner :Mr.S.Ramanan

For Respondents :Mr.ANR Jayapratap  
Special Government Pleader (T)

O R D E R

With the consent on either side the Writ Petition itself is taken up for final disposal at the admission stage.

2.The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records of the first respondent and quash the impugned proceedings, which has been passed by the Appellate Authority.

3. According to the petitioner they are the reputed company in construction and allied activities and incorporated under Tamilnadu Value Added Tax Act, 2006.

4. Learned counsel for the petitioner contended that the respondents have passed the impugned order mechanically without knowing the fact that the petitioner had already paid 25% of the disputed tax and since they are having financial crises, the amount as determined by the respondents cannot be paid and the tax has been levied at Rs.1,77,12,309/- being 25% of the disputed amount and for the balance amount of Rs.3,54,24,616/-, the petitioner is directed to file valid security. Since the conditional amount was wrongly arrived, the first respondent has issued erratum order in Erratum Order in S.P.No.10/2015 in VAT 9/2015 dated 27.01.2015 directing the petitioner to pay a sum of Rs.1,39,94,318/- and directed to file valid security for a sum of Rs.2,79,88,636/-.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (T) for the respondents.

6. As an interim measure, the authority is empowered to pass an additional order, which has been correctly imposed and this Court cannot go into the question at all. Taking note of the submission, the petitioner is directed to deposit 25% of the amount mentioned in the order dated 27.01.2015, within a period of four weeks, from the date of receipt of the copy of the order. For the remaining amount, the petitioner is entitled to give a personal bond. If the petitioner fails to comply with the modified condition mentioned in this order, within the time stipulated supra, the original order dated 27.01.2015 shall be restored.

7. In case, the petitioner fails to pay 25% of the amount, the original order passed by the authority, which is the subject matter of the Writ Petition shall stand confirmed.

8. In the result, the Writ petition is disposed of on the above terms. Consequently connected miscellaneous petition is closed. No costs.

Sd/-  
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

smi

To,

1.The Appellate Deputy Commissioner (CT) Central  
3rd Floor, P.A.P.J.M.Annexe Building,  
1, Greams Road,  
Chennai 600 006.

2.The Assistant Commissioner (CT)  
Ashok Nagar Assessment Circle,  
Chennai 600 078.

1 cc to Mr.S. Ramanan, Advocate, sr. 9583

1 cc to Spl.Government Pleader, (Taxes), Sr. 9772

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KK (CO)  
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