IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 26.2.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.504 and 505 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s.Ranipet Engineering College
Rep. by its Secretary-B.Bose
Thenkadappathangal Walajapet-632 513
Vellore District. Petitioner

vs.

1 The Assistant Commissioner (CT)
Ranipet.

2 The Joint Commissioner (CT)
Vellore Division Vellore Respondents

Writ Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorarified mandamus calling for the records on the file of the 2nd respondent in its impugned proceedings made in R.C.A3/9220/2014 and R.C.A3/9221/2014 dated 22.12.2014, quash the same which is contrary to the provisions of Act and further direct the 2nd Respondent to entertain the Revision Petition filed by the petitioner without insisting for payment of tax.

For Petitioner : Mr.S.Rajasekar

For Respondents: Mr.V.Haribabu, AGP(T)

COMMON ORDER

Petitioner has come forward challenging the notice issued by the second respondent dated 22.12.2014 wherein the Joint Commissioner (CT) Vellore Division viz., the second respondent herein observed that the petitioner had not made any pre-deposit as contemplated under section 54(4) of the Act.

2. According to the petitioner, only at the time of filing an appeal under the Tamil Nadu Value Added Tax Act, 2006, payment of 25% of the amount is a condition precedent and not for an

application under section 54 of the Act. The petitioner also relied upon the decision of this court in PARSHAVANATH BULLION v. JOINT COMMISSIONER ((2011) 44 VST 102 (MAD)) wherein this court has considered the provisions of section 54 and held that payment of disputed tax is not made a pre-condition under section 54(4) and allowed the writ petition and directed the authority to consider the case afresh on merits. The respondents are unable to refute the above contention and also fairly submitted that the issue is squarely covered by the above decision.

3. In view of the above, the writ petitions are allowed and the matters are remitted to the authority for fresh consideration on merits as it is an application under section 54 of the Act. No costs. The connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

ssk.

To

1 The Assistant Commissioner (CT)
Ranipet.

2 The Joint Commissioner (CT)
Vellore Division Vellore

1 cc to m/s. Special Government Pleader (taxes), sr. 10993
2 ccs to m/s. R. Hemalatha, Advocate, sr. 10677

W.P.Nos.504 & 505 of 2015

SAI (OC)
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