THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE S.RAVI KUMAR

Writ Petition Nos.34542 and 34543 of 2015

COMMON ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri S.Vivek Chandra Sekhar, learned counsel for the petitioner, and Sri J.Anil Kumar, learned Special Standing Counsel for the respondents and, with their consent, the writ petitions are being disposed of at the stage of admission.

Aggrieved by the assessment order passed by the Assessing Authority levying tax and penalty, the petitioner preferred appeals before the Appellate Deputy Commissioner and, on the stay applications being dismissed, they invoked the jurisdiction of this Court. A Division Bench of this Court granted stay of all further proceedings, during the pendency of the appeals before the Appellate Deputy Commissioner, on condition that the petitioner deposited 50% of the disputed tax and 12.5% of the disputed penalty. Thereafter, the appeals were dismissed by the Appellate Deputy Commissioner.

Sri S.Vivek Chandra Sekhar, learned counsel for the petitioner, would submit that, in compliance with the said order of the Division Bench, the petitioner deposited 50% of the disputed tax and 12.5% of the disputed penalty; while the appeals were dismissed by the Appellate Deputy Commissioner by his order dated 18.09.2015, and a copy thereof was served on the petitioner only on 09.10.2015, on the very same day, the impugned notice was issued calling upon the petitioner to pay the balance tax and penalty within three days failing which they were informed that action would be taken against them under the Revenue Recovery Act, 1864; the petitioner has already preferred appeals, against the orders passed by the Appellate Deputy Commissioner, on 13.10.2015; and they intend prosecuting the appeals before the STAT.

Recording the submission of Sri S.Vivek Chandrasekhar, learned counsel, that, against the order of the Appellate Deputy Commissioner dismissing the appeals, the petitioner has already preferred appeals and they would prosecute the appeals before the STAT, the respondents are directed not to take coercive steps for recovery of the disputed tax and penalty, pending disposal of the appeals by the STAT, on condition that the petitioner deposits a further sum of Rs.1.25 lakhs with the respondents within six weeks from today.

The writ petitions are disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, J

S.RAVI KUMAR, J

14th October 2015

Note: Issue C.C. tomorrow.

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THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

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Date: 14.10.2015

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