THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE S.RAVI KUMAR

Writ Petition Nos.34537, 34545 & 34547 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.

The order under challenge in this writ petition is the demand notice dated 09.10.2015 whereby the petitioner was called upon to pay a sum of Rs.30,46,695/-. Pursuant to the assessment order, a penalty order was also passed. Questioning both the assessment order and the order imposing 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, during the pendency of the appeals before the Appellate Deputy Commissioner, on condition that the petitioner deposited 50% of the assessed tax and 12.5% of the penalty. Thereafter, the appeals were dismissed by the Appellate Deputy Commissioner.

Sri S.Vivek Chandra Sekhar, learned counsel for the petitioner, would submit that, while the Appellate Deputy Commissioner had dismissed the appeals by order dated 18.09.2015, a copy thereof was served on the petitioner only on 09.10.2015; even without giving the petitioner breathing time to prefer appeals thereagainst, the impugned notice dated 09.10.2015 was issued calling upon them to pay a sum of Rs.30,46,695/-; against all the three orders passed by the Appellate Deputy Commissioner, the petitioner herein has preferred appeals before the Sales Tax Appellate Tribunal (STAT) yesterday i.e 13.10.2015; and the petitioner intends prosecuting all the three appeals before the STAT.

Recording the submission of Sri S.Vivek Chandra Sekhar, learned counsel, that the petitioner has preferred appeals, they would prosecute these appeals before the STAT, and they already paid 50% of the disputed tax and 12.5% of the penalty, 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 an additional amount of Rs.8,00,000/- (Rupees Eight Lakhs Only) with the respondents within six (6) 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.

JSU

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE S.RAVI KUMAR

_

_

_

_

_

_

_

_

_

_

_

_

_

Writ Petition Nos.34537, 34545 & 34547 of 2015

_

_

_

Date: 14.10.2015

JSU