IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:27.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.26180 to 26186 of 2016

and

W.M.P.Nos.22438 to 22448 of 2016

W.P.No.26180 of 2016:

Wheels India Limited,
Represented by its President (Finance)
& Secretary S.Srivathsan,
No.21, Patullos Road,
Chennai - 2. .. Petitioner

Vs.

1.The Assistant Commissioner (CT)
Anna Salai Assessment Circle,
Chennai.

2.The Deputy Commissioner (CT) (Appeals)
Chennai (Central) .. Respondents

Prayer:Petitions filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus calling for the records on the files of the first respondent herein in TIN:33960620024/2006-07 (in WP.26180/16), 2007-2008 (IN WP.26181/16), 2008-2009 (in WP.26182/16), 2009-2010 (IN WP.26183/16), 2010-2011 (WP.26184/16), 2011-2012 (in WP.26185/16), AND 2012-2013 (in WP.26186/16)respectively dated 13.07.2016 quashing the same, while directing the first respondent to forbear from initiating recovery proceedings pending disposal of the stay extension petition filed by the petitioners on 26.04.2016 before the second respondent in respect of the assessment year 2006-07 (in WP.26180/16)2007-2008 (IN WP.26181/16), 2008-2009 (in WP.26182/16),2009-2010 (in WP.26183/16),2010-2011 (in WP.26184/16), 2011-12 (in WP.26185/16), 2012-13 IN WP.26186/16) respectively arising out of AP.Nos.531 of 2015 (in WP.26180/16),533, (in WP.26181/16), 534 (in WP.26182/16), 535 (in WP.26183/16), 536 (in WP.26184/16), 537 (in WP.26185/16), 538 (in WP.26186/16) respectively.

For Petitioner in ALL WPS. : Mr.N.Prasad

For Respondents in ALL WPS.: Mr.Manokaran Sundaram

Additional Government Pleader

COMMON ORDER

Heard Mr.N.Prasad, learned counsel for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader accepts notice on behalf of the respondents. With the consent of the learned counsel on either side, these Writ Petitions are taken up for final disposal.

2.In all these writ petitions, the petitioner seeks for issuance of a writ of certiorarified mandamus to quash the 'Urgent Notice' passed by the 1st respondent dated 13.07.2016, by which, the 1st respondent has directed the petitioner to pay the entire arrears of tax for all the assessment years commencing from 2006-07 to 2012-13. It is not in dispute that as against the orders of assessment, the petitioner has filed appeals before the 2nd respondent on 01.09.2015. The appeal petitions were taken on file in A.P.Nos.531, 533 to 538/2015. In the said appeal petitions, the petitioner prayed for stay and filed S.P.Nos.425 to 431/2015. The Appellate Authority viz., the 2nd respondent has passed an order of interim stay subject to certain conditions i.e., the petitioner should remit 25% of the disputed tax and furnish bank guarantee or security bond of immovable property for the balance amount of tax and penalty.

3.It is not disputed by the Revenue that the petitioner has complied with the condition and paid 25% of the disputed tax and furnished bank guarantee. However, while granting an order of interim stay, by order dated 02.11.2015, the Appellate Authority ordered that this order of stay shall continue till the disposal of the appeal or till 02.05.2016 whichever is earlier. It is not known as to why the Appellate Authority passed such an order especially when no date was fixed by the Appellate Authority for the disposal of the appeals. Therefore, if the petitioner had complied with the condition imposed by the Appellate Authority, he should have the benefit of the stay till the appeals are heard and disposed of.

4.The learned counsel for the petitioner, on instruction, submits that now the 2nd respondent is in the process of hearing the appeals and the appeals are likely to be heard and disposed of at the earliest.

5.In the light of the above, these Writ Petitions are allowed and the impugned demands are quashed and the orders of assessment dated 03.08.2015 shall remain stayed as the petitioner has already paid 25% of the disputed tax in respect of each of the demands and for also bank guarantee for the

balance amount of tax and penalty, the petitioner should keep the bank guarantee alive till the disposal of the appeals. No costs. Consequently, connected Miscellaneous Petitions are closed.

sgl Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1.The Assistant Commissioner (CT)
Anna Salai Assessment Circle,
Chennai.

2.The Deputy Commissioner (CT) (Appeals)
Chennai (Central)

+ 1 CC TO MR.N.INBARAJAN, ADVOCATE SR 42359

+ 1 CC TO THE SPECIAl GOVT.PLEADER, (TAXES)HIGH COURT, MADRAS-104.SR 42593

KR/29/7/16

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