IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.28073 of 2016 &
W.M.P.No.24225 of 2016

M/s. Orion E Office (India) Pvt. Ltd.
Rep. by its Director Sandeep H.Soni
No.67/1, First Floor, Greams Road,
Chennai 600 006. .. Petitioner

Versus

1. The Commercial Tax Officer (Main)
Anna Salai III Assessment Circle,
No.621, Saire Mansion, Anna Salai,
Cennai 600 006.

2. The Appellate Deputy Commissioner (CT) (Central),
C.T. New Building, III Floor,
Chennai 600 006. .. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for records on the files of the second respondent in S.P.No.46/2016 in A.P.No.183/2014 (TNVAT) dated 15.07.2016, quash the same as illegal and direct the second respondent to grant absolute stay for the balance disputed tax and penalty amount without insisting security in the form of bank guarantee till the disposal o the appeal in A.P.No.183/2014.

For Petitioner: M/s. P.Prithvi Chopda & Elangovan
For Respondents: Ms. Vasudha Thiagarajan.

O R D E R

Heard Mr. P.Prithvi Chopda, learned counsel appearing for the petitioner and Ms. Vasudha Thiagarajan, learned counsel appearing for the respondent. By consent of the learned counsel for both sides, the writ petition is taken up for final disposal, at the admission stage itself.

2. The petitioner challenges the order, dated 15.07.2016, passed by the second respondent / the Appellate Deputy Commissioner (CT) (Central), Chennai, in a stay petition filed by the petitioner in an appeal petition filed against the

order of assessment dated 20.09.2010 under the provisions of the Tamil Nadu Value Added Tax Act, 2006, for the year 2009-10.

3. The petitioner sought for full stay of the collection of the remaining disputed tax, as he had already paid 59% of the disputed tax. However, the second respondent, while granting an order of interim stay, imposed a condition stating that the petitioner should pay a further sum of Rs.1,00,000/-, out of the disputed tax amount.

4. Considering the facts and circumstances of the case and considering the fact that the petitioner has already paid 59% of the disputed tax, it may not be necessary for the petitioner to be burdened with some more liability, till the appeal is heard and disposed of. Accordingly, this court deems it fit and appropriate to modify the condition imposed in the impugned order dated 15.07.2016.

5. In the light of the same, instead of payment of the further sum of Rs.1,00,000/- (disputed tax), the petitioner is directed to execute a bond for the remaining disputed tax, as quantified in the order of assessment and if such a bond is executed, then the assessment shall remain stayed till the disposal of the appeal by the second respondent.

6. This writ petition is disposed of accordingly. No Costs. Consequently, the connected W.M.P. is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

SRK / PVS

To
1. The Commercial Tax Officer (Main)
Anna Salai III Assessment Circle,
No.621, Saire Mansion, Anna Salai,
Cennai 600 006.

2. The Appellate Deputy Commissioner (CT) (Central),
C.T. New Building, III Floor,
Chennai 600 006.
1 cc to Special Government Pleader, sr.46112

W.P.No.28073 of 2016 &
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ad co
kra 29.08.2016