

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.6309 to 6312 of 2016
and
W.M.P.Nos.5623 to 5626 of 2016

M/s.Espiem Plastics Limited,
rep by its Authorised Signatory
now known as M/s.Roca Bathroom Products Pvt Ltd.,
V.Ramachandran,
No.225, Mettukuppam,
Chennai - 600 096. Petitioner in all W.Ps

Vs.

- 1.The Appellate Deputy Commissioner (CT),
(East), Commercial Taxes Building Annexe,
3rd Floor, Greams Road,
Chennai - 600 006.
- 2.The Assistant Commissioner (CT),
Sholinganallur Assessment Circle,
No.141, Burma Colony 1st Main Road,
Perungudi,
Chennai - 600 096. Respondents in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records on the file of the 1st respondent herein in S.P.Nos.193/2015, 194/2015, 195/2015 and 179/2015 in A.P.V.Nos.195/ 2015, 196/2015, 197/2015 and 178/2015 dated 29.04.2015, quash the same and direct the first respondent to grant stay for the balance of tax and penalty without insisting upon the condition of renewal of bank guarantee till the disposal of appeals in APV.Nos.195/2015, 196/2015, 197/2015 and 178/2015.

For Petitioner (in all W.Ps)	: Mr.V.Sundareswaran
For Respondents (in all W.Ps)	: Mr.S.Kanmani Annamalai, Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue a writ of certiorarified mandamus to call for the records on the file of the 1st respondent herein in

S.P.Nos.193/2015, 194/2015, 195/2015 and 179/2015 in A.P.V.Nos.195/ 2015, 196/2015, 197/2015 and 178/2015 dated 29.04.2015 respectively and quash the same and direct the first respondent to grant stay for the balance of tax and penalty without insisting upon the condition of renewal of bank guarantee till the disposal of appeals in APV.Nos.195/2015, 196/2015, 197/2015 and 178/2015.

2.When the matter is taken up for hearing, the learned counsel appearing for the petitioner submitted that the Bank Guarantee given by the petitioner expires on 22.05.2016, therefore, the Appellate Authority may be directed to dispose of the appeals within a stipulated time.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the Appellate Authority may be directed to dispose of the appeals within the stipulated time.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the Bank Guarantee given by the petitioner expires on 22.05.2016, without expressing any opinion with regard to the merits of the case, I direct the 1st respondent to dispose of the appeals preferred by the petitioner within three months from today.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

va

Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1.The Appellate Deputy Commissioner (CT),
(East), Commercial Taxes Building Annexe,
3rd Floor, Greams Road, Chennai - 600 006.

2.The Assistant Commissioner (CT),
Sholinganallur Assessment Circle,
No.141, Burma Colony 1st Main Road,
Perungudi, Chennai - 600 096.

+ 1 cc to Mr.V.Sundareswaran, Advocate Sr 10736

+ 1 cc to The Spl.Govt.Pleader (Taxes), Hct.Mds-104. Sr 10864

KR/22/2/16

W.P.Nos.6309 to 6312 of 2016
and

W.M.P.Nos.5623 to 5626 of 2016