BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :30.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P(MD)Nos.15936 to 15939 of 2016
and W.M.P.(MD) Nos.11672 to 11675 of 2016

In all Writ Petitions:
M/s.Precitech Manufacuring Pvt. Ltd.,
Rep. By its Director,
No.A1/GH-1, Developed Plot Estate,
Thuvakudi,
Trichy – 15. .. Petitioner

Vs.

1.The Appellate Deputy Commissioner(CT),
Trichirappalli.

2.The Assistant Commissioner (CT),
Tiruverambur Assessment Circle,
Trichy. ... Respondents

PRAYER: Petitions are filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari calling for the records relating to the impugned order in S.P.No.149/2016 in A.P. Vat No.166/2016, in S.P.No.148/2016 in A.P. Vat No.167/2016, in S.P.No.147/2016 in A.P. Vat No.168/2016, in S.P.No.150/2016 in A.P.Vat No.169/2016 dated 08.08.2016 from the files of the first respondent quash the same.

For Petitioner : Mrs.Aparna Nandakumar
For Respondents : Mr.R.Karthikeyan
Additional Government Pleader

C O M M O N ORDER

The petitioner has come to this Court, challenging the impugned orders dated 08.08.2016 passed by the first respondent.

2. Heard the learned counsel appearing for the petitioner. Mr.R.Karthikeyan, learned Additional Government Pleader takes notice for the respondents.

3. The petitioner suffered an order of assessment at the hands of the second respondent - the Assistant Commissioner, Thiruverambur Assessment Circule, Trichy, vide order dated 15.06.2016. Aggrieved by the same, an Appeal was filed by the

petitioner against the order passed by the second respondent dated 15.06.2016. Pending disposal of the Appeal, the petitioner filed a Stay Petition with a prayer to grant absolute stay of collection of the amount levied under the TNVAT Act.

4. When the Appeal came up for hearing on 08.08.2016, the Appellate Deputy Commissioner, Trichy, taking note of the fact that the petitioner has already paid 25% of the disputed tax amount, has granted an order of stay for the period of 6 months or till the disposal of the appeal, whichever is earlier, on condition that the petitioner shall deposit another 25% of the disputed tax amount.

5. The Appellate Authority has ordered that the petitioner shall pay further amount of Rs.49,771/-, Rs.3,46,858/-, Rs.1,85,884/- and Rs.2,13,771/- with one another direction that the petitioner shall furnish a Security Bond or Bank Guarantee for the balance amount of Rs.5,47,481/-, Rs.38,15,433 Rs.20,36,603/-, Rs.22,75,441/-, on or before 07.09.2016.

6. Assailing the impugned orders in all the four Writ Petitions, learned counsel for the petitioner would submit that the petitioner has deposited 50% of the disputed tax amount and it will be highly impossible for them, to give bank guarantee for a period of six months to the balance tax amount and the same will certainly have financial impact on his business. Therefore, a direction may be given to them in favour of the petitioner.

7. This Court finds no merit in the said submission. In any event, as the learned counsel for the petitioner has repeatedly asserted before this Court that the petitioner would succeed his appeal, this Court gives liberty to the petitioner to seek early disposal of the appeal.

8. With the above observation, the Writ Petitions are disposed of. No Costs. Consequently, connected W.M.P.(MD) Nos. 11672 to 11675 of 2016 are closed.

Sd/-
Assistant Registrar(CS II)

/True copy/

Sub Assistant Registrar

To,
1.The Appellate Deputy Commissioner(CT),
Trichirappalli.

2.The Assistant Commissioner (CT),
Tiruverambur Assessment Circle,Trichy.

+1cc to Special Government Pleader SR.No.49130
+4cc to Mr.Aparna Nandakumar, Advocate SR.No.48490,48489,48491 & 48492

CM
sm:SS3:12/09/2016:3P/8C

W.P(MD)Nos.15936 to 15939 of 2016
and W.M.P.(MD) Nos.11672 to 11675 of 2016