BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.09.2016

CORAM :

THE HONOURABLE DR.JUSTICE S.VIMALA

W.P(MD)Nos.18785 to 18787 of 2016
and
W.M.P(MD)Nos.13578 to 13582 of 2016

M/s.Ishwarya Steel Corporation,
Rep.by its Proprietrix - S.Selvi,
No.1-1/B, Indian Bank Colony,
Meter Factory Road,
Trichy-620 002. ... Petitioner in all WPs

vs.

1)Assistant Commissioner[CT],
Srirangam Assessment Circle,
Trichy-620 006.

2)Appellate Deputy Commissioner[CT],
Commercial Taxes Buildings,
Court Campus,
Trichy. ... Respondents in all WPs

Prayer:- Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records on the file of the 2nd Respondent in its impugned proceedings made in S.P.Nos.156/2016 VAT.A.P.175/2016, 157/2016 VAT.A.P.174/2016 and 158/2016 VAT.A.P.176/2016 dated 22.08.2016 quash the same.

For Petitioner(in all Wps) : Mrs.R.Hemalatha
For Respondents(in all WPs) : Mr.R.Karthikeyan,
Additional Government Pleader

COMMON ORDER

Dismissal of the stay petitions in S.P.Nos.156/2016 VAT.A.P.175/2016, 157/2016 VAT.A.P.174/2016 and 158/2016 VAT.A.P.176/2016 dated 22.08.2016, by the 2nd respondent, is under challenge in these writ petitions.

2.It is the case of the petitioner that already 25% of the disputed tax has been deposited, which is the mandatory deposit for filing the appeals and therefore, the appellate authority should have considered the stay applications by passing any conditional order, as the appeals are not likely to be disposed of within the statutory period of six months. It is pointed out that for two to three districts, only one appellate authority is hearing the appeals and therefore, there is no likelihood of hearing of the appeals in the near future. However, there is an undertaking on the part of the learned counsel for the petitioner that the petitioner will co-operate for the early disposal of the appeals, if the appellate authority is able to take up the appeals for hearing.

3.The learned Additional Government Pleader appearing for the respondents would submit that the stay applications can be considered, only if the petitioner is willing to deposit the entire amount of disputed tax.

4.If the petitioner is directed to deposit the entire amount of tax disputed, for consideration of the stay applications, as contended by the learned Additional Government Pleader, then, the very purpose of filing the appeals will be lost and therefore, a direction is issued to the petitioner to deposit another 25% of the disputed tax amount, within a period of two weeks from the date of receipt of a copy of this order. Subject to that condition, the orders impugned herein, shall stand set aside and the 2nd respondent shall take up the appeals for hearing and dispose of the same as expeditiously as possible, preferably within a period of three months. In respect of the balance 50% of the disputed tax amount and the entire penalty amount demanded, the petitioner shall execute a personal bond with the appellate authority within a period of two weeks from the date of receipt of a copy of this order.

With the above directions, these Writ Petitions are disposed of. No costs. Consequently, W.M.P(MD)Nos.13578 to 13582 of 2016 are closed.

Sd/-
Assistant Registrar(Records)

/True copy/

Sub Assistant Registrar

To
1)Assistant Commissioner[CT],
Srirangam Assessment Circle,Trichy-620 006.

2)Appellate Deputy Commissioner[CT],
Commercial Taxes Buildings,Court Campus,Trichy.

+1 cc to M/s.R.Hemalatha, Advocate in SR.No.57977
+1 cc to to The Special Government Pleader in SR.No. 57479

W.P(MD)Nos.18785 to 18787 of 2016
CSL/EM-MPA/21.10.2016: 2p/5c