



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.10.2016

CORAM

THE HON'BLE DR.JUSTICE S.VIMALA

W.P(MD) No.19267 of 2016

and

WMP(MD).No.13906 of 2016

M/s.Shanti Guru Marketing
Rep. by its Proprietor Sripal Sanghvi
No.53, Chinnakamala Street,
Trichy-620 008.

... Petitioner

-vs-

1. The Assistant Commissioner (CT),
Mallamchandai I Circle,
Trichy-620 020.
2. The Appellate Deputy Commissioner (CT),
Commercial Taxes Building,
Court Complex, Trichy.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus, calling for the records on the file of the second Respondent in S.P.No.132/2016 in AP.180/2016 dated 08.08.2016 and quash the same as illegal and direct the second respondent to grant absolute stay for the balance penalty amount till the disposal of the appeal in AP.180/2016 filed against Revision Order dated 29.06.2016.

For Petitioner : Mrs.S.Srimathy

For Respondents : Mr.R.Karthikeyan
Addl. Govt. Pleader

O R D E R

The writ petition has been filed, seeking to quash the impugned order dated 08.08.2016 passed by the 2nd respondent in S.P.No.132 of 2016 in AP.180 of 2016, by which, the stay application filed by the petitioner against levying of tax under VAT Act, was dismissed. The petitioner also sought for direction to the 2nd respondent to grant absolute stay for the balance penalty amount till the disposal of the appeal in AP.180/2016 filed against Revision Order dated 29.06.2016.



2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

3. Learned counsel for the petitioner would submit that even after payment of Rs.3 lakhs towards partial fulfilment of penalty amount, the 2nd respondent has not granted stay of the order in favour of the petitioner.

4. Learned Additional Government Pleader would contend that it is possible to dispose of the appeal within a period of three months.

5. When stay application is dismissed, naturally priority should be given for disposal of the appeal filed by the petitioner herein.

6. At this juncture, learned counsel for the petitioner would submit that the petitioner is ready to execute a Personal Guarantee in respect of the balance amount of penalty.

7. Under such circumstances, the authority concerned, before whom the appeal filed by the petitioner is pending, is directed to dispose of the same within a period of three months from the date of receipt of a copy of this order. The petitioner shall execute a Personal Guarantee in respect of the balance amount payable as penalty.

With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS I)

/True copy/

Sub Assistant Registrar

To:

1. The Assistant Commissioner (CT),
Mallamchandai I Circle,
Trichy-620 020.

2. The Appellate Deputy Commissioner (CT),
Commercial Taxes Building,
Court Complex, Trichy.

+1cc to special Government Pleader sR.No.59362

+1cc to Mrs.S.Srimathy, Advocate sR.No.58579

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<https://hcservices.ecourts.gov.in/hcservices/>

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