

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:26.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAVICHANDRABAABU

W.P.Nos.10586 to 10589 of 2017

DRA Industries Limited, represented
by its Managing Director,
Deepak Kumar Bhatia,
18/26, First Floor, Second Street,
Choolaimedu,
Chennai-94.

.... Petitioner in all the W.Ps.

vs.

1. The Appellate Deputy Commissioner-(CT)
Central, Commercial Taxes Building Complex,
No.1, Greams Road, Third Floor,
Chennai - 600 006. 1st respondent in all the W.Ps.
2. The Commercial Tax Officer,
Amaindakarai Assessment Circle,
F-50, First Main Road,
Anna Nagar East,
Chennai - 102. 2nd Respondents in W.P.Nos.10586 &
10589 of 2017
3. The Assistant Commissioner,
Amaindakarai Assessment Circle,
F-50, First Main Road,
Anna Nagar East,
Chennai - 102. 2nd Respondents in W.P.Nos.10587 &
10588 of 2017

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the first respondent in SP.No.13/17 in APV. 43/17, SP.No.14/17 in APV. 44/17, SP.No.15/17 in APV. 45/17 and SP.No.16/17 in APV. 46/17 respectively dated 10.03.2017 and quash the same insofar as the condition of further payment of 25% of the disputed tax and filing of bank guarantee for the balance of tax is concerned pending disposal of the appeal.

For Petitioner : Mr.R.Kumar

For Respondents : Mr.K.Venkatesh
Government Advocate.

COMMON ORDER

All these writ petitions are filed challenging the orders passed by the first respondent/Appellate Authority dated 10.03.2017 granting stay of collection of dues subject to the condition that the petitioner should pay 25% of the disputed amount of tax due on or before 09.04.2017 and also to furnish bank guarantee for the balance amount within such time.

2. Mr.K.Venkatesh, learned Government Advocate takes notice for the respondents and by consent, the present writ petitions are taken up for final disposal.

3. The grievance of the petitioner before this Court is not against the grant of interim stay and on the other hand, it is against the imposition of such conditions. According to the learned counsel for the petitioner, certain payments made by the petitioner were not taken into consideration by the Assessing Authority.

4. Needless to say that it is for the Appellate Authority to consider those objections while considering the main appeal. At this stage, such questions cannot be gone into, that too, while considering the interim order granted by the Appellate Authority. Therefore, I do not find that the conditions imposed by the Appellate Authority are either onerous or unjust. Hence, I do not find any reason to interfere with those conditions, except to the extent of directing the petitioner to furnish personal bond instead of bank guarantee for the balance 75% of the tax due. At this juncture, the learned counsel for the petitioner submitted that the time granted for compliance of the conditions has already expired and therefore, this Court can extend the time. He further submitted that when similar request was made before the Appellate Authority, the same was not even entertained.

5. Considering the above stated facts and circumstances, these writ petitions are disposed of, however, by granting further time of two weeks from the date of receipt of a copy of this order, for the petitioner to comply with the condition imposed in the impugned proceedings. It is made clear that insofar as the second condition of furnishing the bank guarantee is concerned, the petitioner is permitted to furnish personal bond instead of bank guarantee. In all other respects, the

impugned orders stand. Accordingly, the writ petitions are disposed of. No costs.

-s/d-
Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

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Chennai - 600 006.
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Chennai - 102.
3. The Assistant Commissioner,
Amaindakarai Assessment Circle,
F-50, First Main Road, Anna Nagar East,
Chennai - 102.

+1 CC to Mr. R. Kumar, Advocate sr 25273

+1 CC to Spl. Govt. Pleader sr 25461

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