

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.05.2017

CORAM

THE HON'BLE MR.JUSTICE N.KIRUBAKARAN
and
THE HON'BLE MR.JUSTICE V.PARTHIBAN

W.A.NO.469 of 2017 &
C.M.P.No.7025 of 2017

Tvl. T.J.Arumugam & Co.,
Rep. by its Proprietor,
Mr.T.J.Arumugam,
No.175, TJS Building,
GNT Road,
Kavaraipettai-601 206.

.. Appellant/Petitioner

Vs

1.The State of Tamil Nadu,
Rep. by its Secretary,
Commercial Taxes
and Registration Department,
Fort St. George,
Chennai-600 009.

2.The Commissioner of Commercial Taxes,
2nd Floor,
Elizhagam,
Chepauk,
Chennai-600 005.

3.The Assistant Commissioner(C.T.),
No.22, Cutchery Street,
Ponneri-601 201.

..Respondents/Respondents

Prayer: Writ Appeal is filed under Clause 15 of the Letters Patent to set aside the condition imposed to pay a sum of Rs.5,00,000/- made in W.M.P.No.4748 of 2017 in W.P.No.4521 of 2017 dated 23.02.2017.

W.P.No.4521 of 2017:

Writ petition filed under Article 226 of constitution of India seeking writ of certiorarified mandamus to call for the records relating to the proceedings as per the Assessment order

ordered in his proceedings in TIN.33781701285/2008-2009 dt. 18.1.2017 received by the Petitioner on 20.1.2017 passed by the 3rd respondent and quash the same and to direct the respondents to pass orders after affording the opportunity of personal hearing and to issue the refund voucher along with the interest for the assessment years 2008-2009 to 2013-2014 as ordered by the Honble High Court Madras in W.P.No.17220 of 2016 dt 8.6.2016.

W.M.P.No.4748 of 2017:

To pass AD INTERIM DIRECTION to direct the 3rd respondent to issue the refund Voucher for Rs.13,51,281/- along with interest.

For Appellant : Mr.M.MD.Ibrahim Ali
For Respondents : Mr.Kanmani Annamalai, AGP(T)

JUDGMENT

(Judgment of the Court was delivered
by N.KIRUBAKARAN, J.)

Writ Appeal has been filed against the order passed by the learned Single Judge in W.P.No.4521 of 2017 & W.M.P.Nos.4747 & 4748 of 2017 dated 23.02.2017, imposing the condition to pay a sum of Rs.5,00,000/- as a pre-condition for granting interim stay.

2.The learned counsel for the appellant would submit that the main writ petition itself is against the order of the third respondent dated 18.01.2017, in and by which, while making revision of assessment, tax, penalty and interest were levied. According to the learned counsel, the condition insisting the payment of Rs.5,00,000/- is on the higher side and he seeks to reduce the amount.

3. The learned Single Judge, in his discretion, granted a conditional stay by imposing penalty to pay a sum of Rs.5,00,000/-. As the learned Single Judge exercised his discretion, we do not want to interfere with the same or reduce the quantum of the amount. The condition imposed by the learned Single Judge has to be complied with on or before 20.05.2017.

4. Accordingly, the Writ Appeal fails and the same is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

dn

To

- 1.The Secretary,
The State of Tamil Nadu,
Commercial Taxes
and Registration Department,
Fort St. George,
Chennai-600 009.
- 2.The Commissioner of Commercial Taxes,
2nd Floor,
Elizhagam,
Chepauk,
Chennai-600 005.
- 3.The Assistant Commissioner(C.T.),
No.22, Cutchery Street,
Ponneri-601 201.

+1cc to Mr.M.D.Ibrahim Ali, Advocate, S.R.No.36673
+1cc to the Government Pleader, S.R.No.36681

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M.P.No.7025 of 2017

GJ(CO)
RS(18/05/2017)

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