

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Civil Appellate Jurisdiction)

Friday, the Twenty Second day of December Two Thousand Seventeen

PRESENT

THE HON'BLE MR.JUSTICE S.MANIKUMAR

and

THE HON'BLE MR.JUSTICE R.PONGIAPPAN

CMP Nos.19744 & 19745 of 2017

in TC(R).35 & 36 of 2017

TVL.SHARADHA TERRY PRODUCTS LTD [PETITIONER IN BOTH THE
NO.126 ARTS, COLLEGE ROAD, PETITIONS]
COIMBATORE.

Vs

THE STATE OF TAMIL NADU [RESPONDENT IN BOTH THE
REP BY THE JOINT COMMISSIONER CT, PETITIONS
COIMBATORE DIVISION, COIMBATORE.

Petitions praying that in these circumstances stated therein and in the respective affidavits filed therewith the High Court will be pleased to

(1)modify or expunge the condition imposed in TC(R) Nos 35 of 2017 and CMP Nos 15812/2017 dated 18.09.2017 (in CMP.19744/2017) and

(2)modify or expunge the condition imposed in TC(R) Nos 36 of 2017 and CMP Nos 15825/2017 dated 18.09.2017 (in CMP.19745/2017) respectively pending TC(R) Nos.35 & 36 of 2017.

Order :These petitions coming on for orders upon perusing the petitions and the respective affidavits filed in support thereof and upon hearing the arguments of M/S.R.SENNIAPPAN, Advocate for the petitioner in both the petitions and of MR.S.KANMANI ANNAMALAI SPL.GOV.T.PLEADER (TAXES) on behalf of the Respondent in both the petitions the court made the following order:-

C O M M O N O R D E R

(Order of the Court was made by **S.MANIKUMAR, J**)

These Miscellaneous Petitions had been filed to modify or expunge the condition imposed in T.C.(R) Nos.35 and 36 of 2017 and

C.M.P.Nos.15812 and 15825 of 2017, dated 18/9/2017.

2. After considering the submissions, vide order, dated 18th September 2017, we admitted the Tax Case Revision Petition Nos.35 and 36 of 2017 and granted interim stay of the impugned orders, on the petitioner depositing 50% of the tax, in each of the Tax Case Revision Cases, within a period of six weeks, from the date of a copy of the above said order.

3. Expressing difficulties in mobilising funds, and as a result, not in a position to make the deposit, as directed by this Court, modification is sought for.

4. We are not satisfied with the reasons assigned in the affidavits filed in support of the petitions.

5. These **Civil Miscellaneous Petitions are dismissed.**

-sd/-
22/12/2017

/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

1 THE SALES TAX APPELLATE
TRIBUNAL, (ADDITIONAL BENCH), COIMBATORE -18.

C.C. to M/S.R.SENNIAPPAN Advocate on payment of necessary charges

Order

in
CMP.19744 & 19745/2017

in
TC (R).35 & 36/2017

Date :22/12/2017

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