



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.03.2017

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THE HONOURABLE MR.JUSTICE S.S.SUNDAR

W.P.(MD).No.5495 of 2017 and
W.M.P.(MD)Nos.4394 &4395 of 2017

Nagarjuna Fertilizers & Chemicals Ltd.,
Represented by its Accounts Officer,
N.Balasubramanian, No.3, Vivekanandha Nagar,
Ramalinga Nagar Extn., Woraiyur,
Tiruchirappalli - 620 003.

..Petitioner

Vs.

1. The Assistant Commissioner(CT),
Woraiyur Assessment Circle,
Tiruchirappalli.

2. The Appellate Deputy Commissioner(CT),
Trichy.

3. The Sales Tax Appellate Tribunal,
(Additional Bench),
Dr.S.V.K.S.Thangaraj Salai,
Madurai - 625 020.

4. The I.C.I.C.I. Bank,
Woraiyur Branch, Trichy.

.. Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent herein in Na.Ka.No.222/20167/A3, dated 22.03.2017, quashing the same while directing the first respondent herein to forbear from initiating recovery proceedings pending disposal of the appeal filed by the petitioner before the third respondent Tribunal herein in M.T.A.No.19 of 2016.

For Petitioner

: Mr.N.Inbarajan

For Respondents

: Mr.R.Karthikeyan,
Additional Government Pleader



O R D E R

This Writ petition has been filed by the petitioner for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent herein in Na.Ka.No.222/20167/A3, dated 22.03.2017, quashing the same while directing the first respondent herein to forbear from initiating recovery proceedings pending disposal of the appeal filed by the petitioner before the third respondent Tribunal herein in M.T.A.No.19 of 2016.

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

3. Mr.R.Karthikeyan, learned Additional Government Pleader, takes notice for the respondents. By consent, the Writ petition itself is taken up for final disposal.

4. *The brief facts that are necessary for the disposal of this Writ petition as follows:-*

As against the order of assessment of the first respondent, dated 06.11.2015 and the order of the Appellate Authority, the petitioner state that they have preferred a Second Appeal before the third respondent. During the pendency of the proceedings, they have also filed a petition for stay and the third respondent passed an order of conditional stay. The interim order granted by the third respondent/Appellate Authority is for a period of 180 days subject to the condition that the petitioner should take all his endeavour to co-operate with the appeal as early as possible.

5. It is the specific case of the petitioner that the arguments in the Second Appeal was already over and the third respondent has reserved for orders in the Second Appeal and it is only at this stage, the impugned order has been passed.

6. Having regard to the nature of the grievance expressed by the learned counsel for the petitioner before this Court and the admitted facts, this Court is inclined to pass the following order:-

"The third respondent is directed to dispose of the Second Appeal now pending before the third respondent/Sales Tax Appellate Tribunal within a period of four weeks from the date of receipt of a copy of this order. Till such time the Second Appeal is disposed of by the third respondent, there shall be an order of stay of all further proceedings of the first respondent herein in M.T.A.No.19 of 2016. The order of attachment which is consequent to the order impugned in this Writ



petition shall be kept in abeyance till such time the Second Appeal is disposed of on merits by the third respondent."

7. With the above directions, the Writ petition is disposed of. No costs. Consequently, connected Miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS II)

/True Copy/

Sub Assistant Registrar

To

1. The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Tiruchirappalli.
2. The Appellate Deputy Commissioner (CT),
Trichy.
3. The Sales Tax Appellate Tribunal,
(Additional Bench),
Dr.S.V.K.S.Thangaraj Salai,
Madurai - 625 020.

+1cc to Mr.N.Inbaraj, Advocate, SR.18496

ORDER MADE IN
W.P. (MD) .No.5495 of 2017 and
W.M.P. (MD) Nos.4394 &4395 of 2017
28.03.2017

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KK-RSK-SAR2-28.03.2017-3P-5C