

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.04.2018
Coram

The Hon'ble Mr. Justice T.S. Sivagnanam

Writ Petition No. 7023 of 2018
and
W.M.P. No. 8670 of 2018

Tvl. Serene Remedies Medicines,
rep. by its Proprietor, Mr. G. Kalimuthu ... Petitioner

Vs.

1. The Tamil Nadu Sales Tax Appellate Tribunal
rep. by its Secretary,
2nd Floor, City Civil Court Buildings,
High Court Campus, Chennai - 600 104.
2. The Commercial Tax Officer (CT)
Pattukkottai - II Assessment Circle,
Pattukkottai, Thanjavur District.
3. The Branch Manager,
City Union Bank Ltd.,
Pattukkottai Branch,
Pattukkottai - 614 601,
Thanjavur District. ... Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, directing the first respondent to dispose of the stay application pending before the first respondent, in T.P. No. 4 of 2017, in T.A. No. 32 of 2017, within a time frame stipulated by this Court.

For Petitioner : Mr. K. Soundararajan
For Respondent-2 : Mrs. G. Dhanamadhri
Government Advocate

W R D E R

Heard Mr. K. Soundararajan, the learned counsel appearing for the petitioner and Mrs. G. Dhanamadhri, the learned Government Advocate appearing on behalf of the second respondent. Considering the nature of the order, that is to be passed herein, notice to the third respondent is dispensed with.

2. The petitioner, who is a registered dealer on the file of the second respondent, under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act, for brevity) has

filed this Writ Petition, aggrieved by the distraint order passed by the second respondent under Section 8 of the Act, demanding a sum of Rs.2,71,587/-, being the penalty, which was levied under the TNVAT Act for the assessment year 2012-13.

3. As against the order of assessment, the petitioner filed an Appeal before the first respondent/Tamil Nadu Sales Tax Appellate Tribunal (the Tribunal), and complied with mandatory condition of payment of the entire tax. The impugned distraint order is for payment of penalty. Considering the fact that, as of now, the Tamil Nadu Sales Tax Appellate Tribunal is not functioning for want of Coram, this Court is of the view that, demand of penalty should remain stayed till the Appeal in T.A.No.32 of 2017 (MB) is heard and disposed of.

4. Accordingly, the Writ Petition is disposed of, by directing the second respondent not to proceed further, pursuant to the distraint notice, dated 27.04.2017, till the disposal of the Appeal in T.A.No.32 of 2017 (MB) No costs. Consequently, connected Writ Miscellaneous Petition is closed.

sd

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1. The Secretary,
The Tamil Nadu Sales Tax Appellate Tribunal
2nd Floor, City Civil Court Buildings,
High Court Campus, Chennai - 600 104.

2. The Commercial Tax Officer (CT)
Pattukkottai - II Assessment Circle,
Pattukkottai, Thanjavur District.

+1cc to Mr.K.Soundararajan, Advocate Sr.No.30141

+1cc to Special Government Pleader sR.No.30445

MR(CO)

sm:8.5.2018

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