

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Civil Appellate Jurisdiction)

Tuesday, the Twelfth day of June Two Thousand Eighteen

PRESENT

THE HON`BLE MR JUSTICE S.MANIKUMAR

AND

THE HON`BLE MR JUSTICE SUBRAMONIUM PRASAD

CMP NOS.8070 AND 8071 OF 2018

IN WA.947 OF 2018

M/S.AAKAVI SPINING MILLS [PETITIONER IN BOTH THE PETITIONS]
PVT.LTD., REP.BY ITS DIRECTOR R.SELVARAJ,
2A, PICHANKADU, B.P. AGRAHARAM,
ERODE 638 005, ERODE DISTRICT.

Vs

1 THE AUTHORITY FOR [RESPONDENTS IN BOTH THE PETITIONS]
CLARIFICATION & ADVANCE RULING ,
REP.BY ITS COMMISSIONER OF COMMERICAL TAXES,
EZHILAGAM, CHEPAUK, CHENNAI 600 005.

2 THE ASSISTANT COMMISSIONER,
(CT), PERIYA AGRAHARAM ASSESSMENT CIRCLE,
ERODE, ERODE DISTRICT.

Petition praying that in the circumstances stated therein
and in the affidavit filed therewith the High Court will be pleased
to

grant interim stay of the order dt.13/12/2017 in
WP.No.17722/2017 (in CMP.No.8070/18) pending disposal of the above
appeal 947/18 and;

(ii) to grant interim stay of the operation of the
clarifications of the respondent no.1 in ACCAAR No.22/2012 -13 Acts
cell -11/18794/2016 dt.29/06/2017 (in CMP.No.8071/18) pending
disposal of the above appeal 947/18 respectively.

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.S.P.PARTHASARATHY for
R.S.PANDIYARAJ Advocate for the petitioner the court made the
following order:-

[Order of the Court was made by **S.MANIKUMAR, J.**]

While admitting the writ appeal vide order dated 26.04.2018 a Hon'ble Division Bench of this Court in CMP Nos.8070 & 8071 of 2018, has granted interim stay of the assessment notices dated 12.10.2015, demanding tax, for the assessment years 2012-13 and 2013-14, respectively, on condition that the appellant pays 1/3rd of the tax demanded, for the respective years, within a period of six weeks from the date of issuance of the order.

2. On this day, Mr.S.P.Parthasarthy, learned counsel for the appellant submitted that interim order dated 26.04.2018, has been complied with. Submission is placed on record.

3. Though, Mr.S.P.Parthasarthy, learned counsel for the appellant submitted that before the writ Court respondent had already filed a common counter affidavit, we do not find the same, enclosed in the typed set of papers.

4. Hence, Mr.S.P.Parthasarthy, learned counsel for the appellant is directed to file a copy of the counter affidavit filed in W.P.No.17722 of 2017 etc. batch.

5. Pleadings before writ Court is completed. Interim order has been complied with. Hence, stay granted in CMP Nos.8070 & 8071 of 2018, dated 26.04.2018, is made absolute.

6. Post the writ appeal for final hearing on 11.07.2018.

-sd/-
12/06/2018
/ TRUE COPY /

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

TO

1 THE COMMISSIONER OF
COMMERCIAL TAXES, AUTHORITY FOR
CLARIFICATION AND ADVANCE RULING,
EZHILAGAM, CHEPAUK, CHENNAI 600 005.

2 THE ASSISTANT COMMISSIONER (CT)
PERIYAAGRAHARAM ASSESSMENT CIRCLE, ERODE.

C.C. to R.S.PANDIYARAJ Advocate on payment of necessary charges

The Government Advocate, High Court, Madras - 104.

Order

in
CMP NOS.8070 AND 8071 OF 2018

IN WA.947 OF 2018

Date :12/06/2018

From 26.2.2001 the Registry is issuing certified
copies of the Interim Orders in this format
SDR 14.06.2018