IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 08.05.2019

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN
AND
THE HONOURABLE MR.JUSTICE SUBRAMONIUM PRASAD

W.A.Nos.1651 & 1652 of 2019
and
C.M.P.Nos.11235, 11238, 11241 of 2019

M/s. L & T Valves Limited,
Rep. by Mr.T.A.Sridharan,
(Senior DGM Finance & Accounts)
No.4/5, Club House Road,
Anna Salai, Chennai – 2. ... Appellant in both W.As.

Vs.

The Assistant Commissioner (ST),
Anna Salai Assessment Circle,
4^{th} Floor, PAPJM Building Annexure,
No.1, Greams Road,
Chennai – 600 006. ... Respondent in both W.As.

COMMON PRAYER:-

Writ Appeals filed under clause 15 of the Letters Patent praying this Court to set aside the order passed by this Court in W.M.P.Nos.10714 & 10736 of 2019 in W.P.Nos.10153 & 10175 of 2019 respectively, dated 09.04.2019.

Prayer W.M.P.Nos.10714 & 10736 of 2019 :-

To stay of the proceedings puruant to the impugned order of re- assessment in TIN No.33400620041 /2013-14 and 2014-15 dated 25/02/2019 respectively passed by the respondent herein pending disposal of this W.P.Nos.10153 & 10175 of 2019 respectively.

Prayer W.P.Nos.10153 & 10175 of 2019:-

Writ Petitions filed to issue a Writ of Certiorari to call for the records of the impugned order of re-assessment in TIN No.33400620041 /2013-14 and TIN No.33400620041 /2014-15 dated 25/02/2019 respectively passed by the respondent herein quash the same.

For Appellant : Ms.Aparna Nandakumar
(in both W.As.)

COMMON JUDGMENT

[Judgment of the Court was delivered by S.VAIDYANATHAN, J.]

Challenging the common order of interim stay granted by this Court on 09.04.2019 in W.P.Nos.10153 and 10175 of 2019 and W.M.P.Nos.10714 and 10736 of 2019, the Writ Petitioner has come up with the above Writ Appeals.

2. This Court, while considering the plea of the Writ Petitioner, had granted an order of interim stay subject to the condition that the Writ Petitioner remits 50% of the disputed Tax amount for all the assessment years in question.

3. Learned counsel for the Appellant in both Appeals submitted that the Appellant is willing to pay 50% of the disputed Tax amount for the Assessment year 2013-14. As far as the Assessment year 2014-2015 is concerned, learned counsel submitted that the Appellant may be permitted to deposit Bank Guarantee for 50% of the disputed tax amount.

4. Heard the learned counsel for the Appellant and perused the material documents available on record.

5. This Court has consistently taken a view that 50% of the disputed Tax amount has to be paid and therefore, this Court is not inclined to modify the order under challenge. That apart, it is only an interim order and the Appellant is no way going to be affected by it. Hence, this Court finds no reason to interfere with the order passed by the learned Single Judge.

6. As time granted by the learned Single Judge in the common order under challenge to remit 50% of the disputed tax amount, expired on 07.05.2019, this Court extends time till 07.06.2019, within which, the Appellant/Writ Petitioner shall deposit the disputed tax amount.

In fine, these Writ Appeals stand dismissed with the above direction. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

rsi/arr

To

The Assistant Commissioner (ST),
Anna Salai Assessment Circle,
4th Floor, PAPJM Building Annexure,
No.1, Greams Road,
Chennai - 600 006.

+1cc to Ms.Aparna Nandakumar, Advocate, S.R.No.43583
+1cc to the Government Pleader, S.R.No.43590

W.A.Nos.1651 & 1652 of 2019
and
C.M.P.Nos.11235, 11238, 11241 of 2019

GJII(CO)
CS/21/05/2019