

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.11.2019

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THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.32597 & 32600 of 2019
and
W.M.P.Nos.32976 & 32977 of 2019

M/s.Saint Gobin Glass India Limited
Rep. by its Authorized Signatory Mr.R.Parthasarathy
Floor No.7, Sigappi Aachi Building
No.18/3, Rukmani Lakshmipathy Road
Egmore, Chennai-600 008. Petitioner in both W.P.s

vs.

- 1.The Appellate Deputy Commissioner (ST)
C.T. New Building (Annexe)
IIIrd Floor, Chennai-600 006.
- 2.The Assistant Commissioner (ST)
Valluvarkottam Assessment Circle
No.10, Palaniappa Maligai
Greens Road, Chennai-600 006. .. Respondents in both W.P.s

Common Prayer:

Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of Certiorarified Mandamus, to call for the records of the first respondent in S.P.No.64/2019 in AP.CST.19/2019 and S.P.No.65/2019 in AP.CST.20/2019 respectively dated 26.04.2019, quash the same and further, direct the first respondent to grant stay till the disposal of the AP.CST.19/2019 and AP.CST.20/2019 respectively.

For Petitioner in both W.P.s :Mr.V.Sundareswaran

For Respondents in both W.P.s :Mr.V.Haribabu
Additional Government Pleader

C O M M O N O R D E R

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondents. By consent of both the parties, the main writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the interim orders of stay granted by the first respondent only for a limited period of 6 months during pendency of the appeals. Consequently, the petitioner seeks for a direction to the first respondent to grant stay till the disposal of the appeals.

3. Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader for the respondents.

4. The relevant assessment years are 2000-2001 and 2001-2002. The second respondent/Assessing Officer passed the orders of assessment relevant to the above assessment years and challenging the said orders, the petitioner filed appeals before the first respondent/Appellate Authority. Pending disposal of the appeals, the petitioner sought for stay of collection of the tax arrears. The Appellate Authority, by orders dated 26.04.2019 impugned in these writ petitions, granted interim stay with validity period of six months on a condition that the petitioner should pay a sum of Rs.3,13,850/- and to furnish bank guarantee for the balance amount of tax of Rs.70,30,045/- in respect of the assessment year 2000-2001 and pay a sum of Rs.1,19,75,141/- and to furnish bank guarantee for the balance amount of tax of Rs.2,39,50,271/- in respect of the assessment year 2001-2002. It is stated that the petitioner has complied with both the conditions in respect of both the assessment years. The grievance of the petitioner is that the appeals have not been disposed of so far and however, the stay granted for the period of six months expired on 25.10.2019.

5. The learned counsel for the petitioner submitted that the petitioner extended the bank guarantee in both the cases till 06.05.2021 and therefore, the stay has to be extended till the disposal of the appeals. The learned counsel further submitted that when the petitioner met the second respondent and sought to produce extended bank guarantees, he has not accepted the same so far. The learned counsel also invited this Court's attention to the relevant communication of the State Bank of India, Overseas Branch, Chennai, which indicates that the bank guarantees were extended upto 06.05.2021.

6. The learned Additional Government Pleader for the respondents submitted that though the petitioner has complied with the conditions stipulated in the impugned orders by paying respective amounts and also by furnishing bank guarantees, the Assessing Officer has not received the extended bank guarantees so far.

7. There is no dispute to the fact that the first respondent/Appellate Authority has granted interim stay subject to the conditions as stated supra, in both the cases. It is an admitted fact that the petitioner has complied with the above conditions. Now, the period of stay granted by the Appellate Authority got expired and however, the appeals are still pending before the first respondent. In view of the fact that the petitioner has extended the bank guarantees upto 06.05.2021, this Court is of the view that the interest of the parties will be protected, if the second respondent is directed to accept the extended bank guarantees and consequently, the first respondent is directed to extend the stay till the disposal of the appeals, also with a direction for disposal of the appeals within a time stipulated by this Court.

8. Accordingly, both these Writ Petitions are disposed of by issuing the following directions:

(a) The petitioner shall furnish the extended bank guarantees before the second respondent within a period of seven days from the date of receipt of a copy of this order.

(b) On receipt of such bank guarantees, the second respondent shall inform the first respondent about the same within a period of seven days thereafter.

(c) On receipt of such information, the first respondent/Appellate Authority shall extend the stay already granted till the disposal of the appeals.

(d) The first respondent is directed to dispose both the appeals on merits and in accordance with law within a period of four months thereafter.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

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To

1. The Appellate Deputy Commissioner (ST)
C.T. New Building (Annexe)
IIIrd Floor, Chennai-600 006.

2.The Assistant Commissioner (ST)
Valluvarkottam Assessment Circle
No.10, Palaniappa Maligai
Greams Road, Chennai-600 006.

+2cc to Mr.V.Sundareswaran, Advocate SR.96952
+1cc to Spl Government Pleader(Taxes), SR.97787

W.P.Nos.32597 & 32600 of 2019

NR(CO)
CB(25/11/2019)



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