

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2020

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.16248 of 2005
and W.M.P.No.17671 of 2005

T.V.Rajendran, Proprietor
M/s.T.L.V.Agencies
No.142, Dadamian Street
Fort, Vaniyambadi
Now at 12, Muthu Street
Periamet, Chennai -3.

... Petitioner

-Vs-

1.The Sales Tax Appellate Tribunal
II Floor, City Civil Court Buildings
Chennai 600 104.

2.The Deputy Commissioner (CT)
C.T.Buildings, Fort Round,
Vellore-632 001.

3.The Deputy Commercial Tax Officer
C.T.Buildings, P.J.Nehru Road
Vaniyambadi - 635 751.

... Respondents

For Petitioner : Mr.V.Srikanth

For Respondents : Mr.A.N.R.Jaya Prathap,
Government Advocate (Taxes)
- for RR 2 and 3

Prayer : Writ Petition under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the 3rd respondent inTNGST.4640314/2001-02 dated 27.04.2005 received on 29.04.2005 and quash the same as being without jurisdiction, authority of law, contrary to principles of natural justice and unjustified on facts and law and directing the first respondent to consider and pass orders with reference to the appeal and application of stay submitted

by the petitioner to the first respondent on 29.11.2004 and pending consideration before the 1st respondent on the question of maintainability of the appeal and application of stay in R.C.No.20642/2003/A2 posted for hearing on 18/03/2005 and heard and orders reserved by the first respondent and to pass orders in the light of the principles stated by the Madras High Court in W.P.No.26663/03 dated 24.09.2003 (M/s.Prabu Cement Pipes, Thiruvannamalai District -Vs- The Registrar, Tamil Nadu Taxation Special Tribunal, Chennai-1 and two others).

O R D E R

(Order of the Court was made by DR.VINEET KOTHARI, J.)

This petition was filed by the Assessee at the stage when the appeal of the Assessee was pending before the Sales Tax Appellate Tribunal and the stay petition filed by the Assessee was also pending. That was in the year 2005. A learned Single Judge of this Court passed an interim order in this matter on 10.05.2005 granting interim stay subject to the condition that the petitioner deposits 25% of the disputed amount within four weeks thereof. The said amount is said to have been deposited. Learned counsel for the petitioner does not have updated information as to whether the main appeal has been decided by the Tribunal by now or not.

2. Therefore, in these circumstances, we dispose of the present writ petition by directing the Sales Tax Appellate Tribunal to dispose of the pending appeal filed by the Assessee, if not already disposed of. The interim order granted by the learned Single Judge dated 10.05.2005 will continue till the disposal of the appeal by the learned Tribunal, if not already disposed of. The writ petition is ordered accordingly. No costs. Consequently, connected miscellaneous petition is closed.

सत्यमेव जयते

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

1.The Sales Tax Appellate Tribunal
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Chennai 600 104.

2.The Deputy Commissioner (CT)
C.T.Buildings, Fort Round,
Vellore-632 001.

3.The Deputy Commercial Tax Officer
C.T.Buildings, P.J.Nehru Road
Vaniyambadi - 635 751.

+1cc to the Special Government Pleader Sr.12596

+1cc to Mr.V.Srikanth, Advocate Sr.11071

W.P.No.16248 of 2005

ss[co]
srg 10/03/2020



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