

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.5115 to 5117 of 2014
and
M.P.Nos.1, 1 and 1 of 2014

Patspin India Limited,
Represented by its Manager-Accounts
And Authorised Signatory,
S.F.No.2/85B, Tirupur Road,
Udumalpet. ... Petitioner in all WPs

Vs.

- 1.The Assistant Commissioner (CT),
Udumalpet (North),
Udumalpet.
- 2.The Appellate Deputy Commissioner (CT) (FAC),
Pollachi. ... Respondents in all WPs

Prayer in WP.No.5115 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the Second Respondent herein in S.P.No.02/2014 in VAT.No.15/2014 dated 30.1.2014, (for the assessment year 2009-10) and to quash the same and direct the Second Respondent herein to pass denovo proceedings considering the payment of tax under the Central Sales Tax Act, 1956 to an extent of Rs.8,56,525/-.

Prayer in WP.No.5116 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the Second Respondent herein in S.P.No.03/2014 in VAT.No.16/2014 dated 30.1.2014, (for the assessment year 2010-11) and to quash the same and direct the Second Respondent herein to pass denovo proceedings considering the payment of tax under the Central Sales Tax Act, 1956 to an extent of Rs.27,82,960/-.

Prayer in WP.No.5117 of 2014: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the Second Respondent herein in S.P.No.04/2014 in VAT.No.17/2014 dated 30.1.2014, (for the

assessment year 2011-12) and to quash the same and direct the Second Respondent herein to pass denovo proceedings considering the payment of tax under the Central Sales Tax Act, 1956 to an extent of Rs.25,47,688/-.

(In all WPs)

For Petitioner : Mr.N.Inbarajan

For Respondents : Mrs.G.Dhanamadhri
Government Advocate (T)
in all W.Ps.

COMMON O R D E R

By this Common order all these three Writ Petitions are being disposed.

2.In these writ petitions, the petitioner has challenged the impugned orders dated 30.01.2014 passed by the 2nd respondent Appellate Deputy Commissioner for the Assessment Years 2009-10, 2010-11 & 2011-12.

3.By the impugned orders, the 2nd respondent Appellate Deputy Commissioner had directed the petitioner to pay another balance of 25% as pre-deposit for considering appeal on merits.

4.It is the contention of the petitioner that the petitioner has already deposited 25% of the disputed tax at the time of filing of the appeals and therefore, the impugned orders passed by the 2nd respondent Appellate Deputy Commissioner, are liable to be quashed with a direction to the 2nd respondent Appellate Deputy Commissioner to dispose the appeals on merits.

5.I have Considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondents.

6.There is no dispute that the petitioner had paid tax under the CST Act, 1956. It is on the same turnover under the TNVAT Act, 2006 tax has been demanded. Such being the case, I am inclined to interfere with the impugned orders asking the petitioner to pay 25% over the above 25% of the amount already deposited by the petitioner at the time of filing of the appeals before the 2nd respondent Appellate Deputy Commissioner.

7.Under these circumstances, the impugned orders are quashed. The 2nd respondent is requested to dispose the

appeals on merits with a period of three months from the date of receipt of a copy of this order without further pre-deposit. Needless to state that before passing the orders, the petitioner shall be heard.

8.Writ Petitions stands disposed. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-VI)

//True copy//

Sub Assistant Registrar

jas / jen

To

1.The Assistant Commissioner (CT), Udumalpet (North),
Udumalpet.

2.The Appellate Deputy Commissioner (CT) (FAC), Pollachi.

+1cc to Mr.N.Inbarajan, Advocate SR.No.16083

+1cc to Government Pleader(T), High Court, Madras SR.No.16934

W.P.Nos.5115 to 5117 of 2014

and

M.P.Nos.1, 1 and 1 of 2014

VG-II(CO)
GMY(10/06/2020)

सत्यमेव जयते
WEB COPY