



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2712 & 2714 of 2019

Tvl. Teemage Builders Private Limited,
Represented by its Director,
Thiru.A.Muralikrishnan,
6/35, College Road,
1st Cross Street, Tirupur - 641 602.

...Petitioner
in both W.Ps

Vs

1. The Tamil Nadu Sales Tax Appellate Tribunal,
Coimbatore Commercial Taxes Building,
Dr.Balasundaram Road, Coimbatore - 18.
2. The Assistant Commissioner (CT),
Tiruppur North Assessment Circle,
Tiruppur - 641 601.
3. The Appellate Deputy Commissioner (CT) (FAC),
Pollachi - 642 001.

...Respondents
in both W.Ps

Prayer in W.P.No.2712 of 2019: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the first respondent Tribunal to accept and entertain on merits the appeal filed by the petitioner against the order of the third respondent in Appeal No.29 of 2017 dated 04.07.2018.

Prayer in W.P.No.2714 of 2019: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the first respondent Tribunal to accept and entertain on merits the appeal filed by the petitioner against the order of the third respondent in Appeal No.30 of 2017 dated 04.07.2018.

For Petitioner : Mr.Adithya Reddy
(In both W.Ps)

For Respondents : Ms.Amirta Dinakaran
(In both W.Ps) Government Counsel



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COMMON ORDER

The petitioner has challenged the impugned written memo of the first respondent, the Tamil Nadu Sales Tax Appellate Tribunal asking the petitioner to re-deposit the deemed tax.

2. It is the case of the petitioner that the second respondent has collected amounts earlier for previous Assessment Years but the amounts has not been appropriated against any final determination of tax. The amounts lying in the accounts of the second respondent ought to be treated as pre-deposit for the purpose of the appeal pending before the first respondent Appellate Tribunal.

3. Today when the case was taken up for hearing, the learned counsel for the petitioner submitted that in the parallel proceedings, Assessment Orders have been passed and therefore the petitioner will have to be pre-deposit 25% of the disputed tax in terms of provisions of the Tamil Nadu Value Added Tax Act, 2006.

4. Considering the fact that the petitioner has already filed an appeals but has not pre-deposited the amount, this Writ Petition is disposed by directing the petitioner to pre-deposit the required amount before the first respondent Tamil Nadu Sales Tax Appellate Tribunal for the purpose of entertaining appeal and stay petition within a period of two weeks from the date of receipt of a copy of this order in accordance with law.

5. If such amount is deposited by the petitioner within the aforesaid period, the first respondent Tribunal shall number the appeals and take up the case on merits and dispose the same within a period of eight weeks from the date of receipt of a copy of this order in accordance with law.

6. These Writ Petitions stand disposed of with the above observations. No costs.

Sd/-

Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

arb

To

1. The Tamil Nadu Sales Tax Appellate Tribunal,
Coimbatore Commercial Taxes Building,
Dr.Balasundaram Road, Coimbatore - 18.



2. The Assistant Commissioner (CT),
Tiruppur North Assessment Circle,
Tiruppur - 641 601.

3. The Appellate Deputy Commissioner (CT) (FAC),
Pollachi - 642 001.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.58555

+1cc to the Spl.Government Pleader, (Taxes) S.R.No.58608

W.P.Nos.2712 & 2714 of 2019

NMI (CO)
RGA(08/12/2021)