BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
Civil Appellate Jurisdiction
Wednesday, the Twenty Third day of March
Two Thousand and Twenty Two
PRESENT
The Hon`ble Mr.Justice C.SARAVANAN
WMP(MD)Nos.2530, 2532 & 2533 of 2022
in
WP(MD)Nos.10748 to 10750 of 2015

Tvl.V.D.B.Projects (P) Ltd.,
Rep. By its Director
Mekapati Abhinav Reddy,
No.29, Peter's Church Road,
2nd Street, Krishna Nagar,
Thiruppalai, Madurai-625 014.

Presently doing business at
3rd Floor, 842/A, VDB House,
100 Feet Road, Indira Nagar,
Bengaluru Urban,
Karnakata. ... Petitioner in All WMPs

Vs

The Assistant Commissioner (CT),
Chokkikulam Assessment Circle,
Madurai-625 020. ... Respondent in All WMPs

Prayer in WMP(MD)Nos.2530, 2532 & 2533 of 2022 :- Writ Miscellaneous Petitions filed under Article 226 of the Constitution of India, to grant extension of time to remit the pre-condition amount as directed by this Hon'ble Court in WP(MD)Nos.10748 to 10750 of 2015 dated 09.03.2021 respectively.

Prayer in WP(MD)Nos.10748 to 10750 of 2015:- Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the file of the respondents in TIP Nos.33075003313/2011-12, 33075003313/2012-13 and 33075003313/2013-14 dated 30.04.2015 respectively and quash the same as invalid, illegal and against the principles of natural justice.

ORDER:- These Writ Miscellaneous Petitions coming on for orders on this day and upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Raja.Karthikeyan, Advocate for the Petitioner and of M.Prakash, Additional Government Pleader for the Respondent, this Court made the following order:-

These Writ Miscellaneous Petitions have been filed petitioner to grant extension of time to remit the precondition amount as directed by this Court in W.P.(MD) Nos.10748 to 10750 of 2015 dated 09.03.2021.

2.The learned counsel for the petitioner submits that the petitioner has also given a Demand Draft for a sum of Rs.13,40,970/- subsequently which has been encashed though the learned counsel for the official respondent submits that the same requires to be confirmed from therein.

3.I have considered the arguments advanced by the learned counsel for petitioner and the learned Additional Government Pleader for the respondent.

4.The order that was passed by this Court on 09.03.2021 was a self limiting order. As per the order, the petitioner was required to pay 5% of the disputed tax on or before 26.03.2021. However, the petitioner failed to do so. Having failed to do so, the petitioner was to face the consequences of such failure. As per the order of this Court dated 09.03.2021, the order would stand automatically recalled and the writ petition would be dismissed. However, it is noticed that during the course of last one year, the respondent has recovered a sum of Rs.2,79,21,950/- from the petitioner by attaching the petitioner's bank account in Indian Bank.

5.Over and the above, the petitioner appears to have given a Demand Draft for a sum of Rs.13,40,970/-, which is dated 10.01.2022 and The respondent may have also possibly presented the same for clearance. No prejudice would be caused to the respondent if the matter is remitted back to the respondent, considering the extenuating circumstances, which have intervened since passing of the order as narrated above. That apart, the Court can also take judicial notice of the fact that the whole country was under lockdown intermittently and disturbed the commerce and economy.

6.Considering the same, these Writ Miscellaneous Petitions are now disposed of by directing the respondent to pass final orders in terms of the order dated 09.03.2021. This exercise may be carried out by the respondent within a period of 3 months from the date of receipt of a copy of this order. The amount, which has been recovered by the respondent during the interregnum including the amount of Rs.13,40,970/- if encashed shall be refunded in case if there is a favorable order in favour of the petitioner in the appeal. Otherwise, the respondent can appropriate and adjust the amount towards tax liability of the petitioner and bring a closure to the issue.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

TO

The Assistant Commissioner (CT),
Chokkikulam Assessment Circle,
Madurai-625 020.

+ 1 CC to M/s.Raja.Karthikeyan, Advocate, SR.No.13979

+ 1 CC to Spl. Govt. Pleader, SR.NO.14313

ORDER DATED : 23/03/2022

ORDER

WMP(MD)Nos.2530, 2532 & 2533 of 2022
in
WP(MD)Nos.10748 to 10750 of 2015
Giving direction and etc.
as stated within.

KB(31.03.2022) 3P 4C