W.M.P.Nos.32746, 32748, 32750, 32753, 32755 and 32756 of 2023
in
W.P.No.23962 of 2023

C.SARAVANAN, J.

These applications have been filed for the modification of the order passed by this Court on 14.08.2023. By the aforesaid order, Court had directed the petitioner to deposit 20% of the disputed tax.

2. The learned counsel for the petitioner would submit that the petitioner is a partnership concern and has not doing financially well and therefore submits that pre-deposit may be restricted to 10% as is contemplated under Section 107 of the TNGST Act, 2017.

3. Having considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondents.

4. These applications are allowed. Accordingly, the petitioner is directed to deposit 10% of the disputed tax within a period of three weeks from the date of receipt of a copy of this order.

C.SARAVANAN, J.

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5. Subject to deposit of 10% of the disputed tax, the appeal shall be numbered and taken up for disposal on its turn.

28.11.2023

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