(2016) 03 AHC CK 0243

In the Allahabad High Court

Case No : Sales/Trade Tax Revision Nos. 88, 89, 90, 91, 92, 93, 94 and 95 of 2016

M/S Total Building Solution — APPELLANT

Vs

The Commissioner, Commercial Taxes — RESPONDENT

Date of Decision : 30-03-2016

Acts Referred:

Citation : (2016) 93 UPTC 244

Hon'ble Judges : Pankaj Mithal, J.

Bench : Single Bench

Advocate : Shubham Agrawal, Advocate, for the Applicant; C.S.C, for the Opposite Party

Final Decision : Disposed Off

Judgement

Pankaj Mithal, J.—Heard Sri Shubham Agrawal, learned counsel for the revisionist and Sri B.K. Pandey for the opposite party.

2. The revisionist has preferred these revisions against the common order of Tribunal dated 18.03.2016 by which the applications for stay/interim order pending the appeals against the provisional assessment for the period April, 2015 to November, 2015 have been decided directing the revisionist to furnish security in respect of 60% of the disputed amounts and to deposit the remaining 40% of the amount with the further direction that the appeals be heard and decided within a period of 30 days.

3. The argument of Sri Subham Agrawal is that the Tribunal has virtually recorded all findings in favour of the revisionist but even then complete stay has not been granted.

4. I have gone through the impugned order of the Tribunal and prima facie find that there are fair chance of successes of the revisionist in appeal as per the prima facie opinion expressed by the Tribunal. Therefore, it is in the fitness of things that the revisionist be permitted to furnish security other than cash or

bank guarantee to the satisfaction of the parties concerned of the entire disputed amount within a period of two weeks from today instead of 60% security and 40% cash deposit subject to the final decision of the appeals which may be decided as directed within a period of 30 days from today.

5. The revisions are disposed of.

