
(2017) 03 MAD CK 0047

In the Madras High Court

Case No : 5495 of 2017 and ?W M P (MD)Nos 4394 &4395 of 2017

Nagarjuna Fertilizers & Chemicals Ltd.

APPELLANT

Vs

The Assistant Commissioner(CT),

RESPONDENT

Date of Decision : 28-03-2017

Acts Referred:

Citation : (2017) 03 MAD CK 0047

Hon'ble Judges : S.S.Sundar

Bench : SINGLE BENCH

Advocate : S.S.Sundar

Final Decision : Disposed Off

Judgement

1. This Writ petition has been filed by the petitioner for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the first

respondent herein in Na.Ka.No.222/20167/A3, dated 22.03.2017, quashing the same while directing the first respondent herein to forbear from

initiating recovery proceedings pending disposal of the appeal filed by the petitioner before the third respondent Tribunal herein in M.T.A.No.19 of

2016.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents.

3. Mr.R.Karthikeyan, learned Additional Government Pleader, takes notice for the respondents. By consent, the Writ petition itself is taken up for final disposal.

4. The brief facts that are necessary for the disposal of this Writ petition as follows:-

As against the order of assessment of the first respondent, dated 06.11.2015

and the order of the Appellate Authority, the petitioner state that they have preferred a Second Appeal before the third respondent. During the pendency of the proceedings, they have also filed a petition for stay and the third respondent passed an order of conditional stay. The interim order granted by the third respondent/Appellate Authority is for a period of 180 days subject to the condition that the petitioner should take all his endeavour to co-operate with the appeal as early as possible.

5. It is the specific case of the petitioner that the arguments in the Second Appeal was already over and the third respondent has reserved for orders in the Second Appeal and it is only at this stage, the impugned order has been passed.

6. Having regard to the nature of the grievance expressed by the learned counsel for the petitioner before this Court and the admitted facts, this

Court is inclined to pass the following order:-

The third respondent is directed to dispose of the Second Appeal now pending before the third respondent/Sales Tax Appellate Tribunal within a period of four weeks from the date of receipt of a copy of this order. Till such time the Second Appeal is disposed of by the third respondent, there shall be an order of stay of all further proceedings of the first respondent herein in pursuant to the impugned proceedings, dated 22.03.2017.

The order of attachment which is consequent to the order impugned in this Writ petition shall be kept in abeyance till such time the Second Appeal is disposed of on merits by the third respondent.

7. With the above directions, the Writ petition is disposed of. No costs. Consequently, connected Miscellaneous petitions are closed.