

Vikram Cement Vs Commissioner of Commercial Tax and Others

Court: Madhya Pradesh High Court (Indore Bench)

Date of Decision: March 24, 2004

Citation: (2004) 137 STC 303

Hon'ble Judges: U.N. Singh, J; Deepak Verma, J

Bench: Division Bench

Advocate: G.M. Chaphekar and C.R. Pancholia, for the Appellant; Amit Agrawal, Government Advocate, for the Respondent

Final Decision: Dismissed

Judgement

1. Heard on the question of admission.

2. This letters patent appeal under Clause X of Letters Patent, is against an interim order passed by the learned single Judge in appellant's Writ

Petition No. 9506 of 2003 whereby interim stay has been granted to appellant subject to furnishing bank guarantee for a sum of Rs. 24 lacs to the

satisfaction of concerned assessing authority, within a period of three months from 10th December, 2003. It appears that thereafter appellant also

moved an application for early hearing of the petition on merits, but said prayer has also been rejected by learned single Judge on account of heavy

congestion in the court.

3. After having heard learned counsel for appellant and after perusal of record, we are of the opinion that against such an interim order, L.P.A.

cannot be entertained. If appellant was keen to have an order of stay in his favour then direction as contained in the order should have been

complied with. But, that does not give a right to appellant to approach this Court under Clause X of Letters Patent. We find no illegality, perversity

in the impugned order passed by learned single Judge. Appeal being devoid of any merit and substance, same is accordingly hereby dismissed.