

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.05.2015

CORAM

THE HONOURABLE MR. JUSTICE M. DURAISWAMY

W.P.No.14824 of 2015

M/s.Sameera Timbers and Plywoods,
Rep. By its Prop. S.Saleem,
551/9, Poonamallee High Road,
Arumbakkam, Chennai - 106.

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT) Central,
IIIrd Floor, Commercial Taxes New Building,
1, Greams Road, Chennai - 6.

2. The Assistant Commissioner (CT) (FAC),
Arumbakkam Assessment Circle,
7th Floor, Dowlath Towers
59, Taylors Road,
Kilpauk, Chennai - 10.

... Respondents

Writ petition filed for the issuance of a Writ of certiorari calling for the records of the first respondent in his proceedings in S.P.No.219/15 in AP VAT 265/15 dated 20.04.2015 and quash the same as illegal in so far as the condition of furnishing of Bank Guarantee is concerned.

For Petitioner : Mr.S.Ramathan

For Respondents : Mr.Kanmani Annamalai,
Additional Govt. Pleader (Tax)

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O R D E R

The petitioner has filed the above writ petition to issue a Writ of certiorari calling for the records of the first respondent dated 20.04.2015 and quash the same as illegal in so far as the condition for furnishing Bank Guarantee is concerned.

2. Mr.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondents.

3. By consent of both parties, the writ petition itself is disposed of by this order.

4. By the impugned order dated 20.04.2015, the 1st respondent directed the petitioner to pay the penalty of Rs.32,616/- in the form of Bank Guarantee obtained from any of the Nationalised Banks executed in favour of the Assessing Authority concerned. Challenging the condition imposed by the 1st respondent directing the petitioner to furnish Bank Guarantee, the petitioner has filed the above writ petition.

5. In similar circumstances in W.P.Nos.8653 and 8654 of 2015 dated 27.03.2015, this Court modified the order directing the petitioner to execute personal bond to the said amount.

6. Mr. Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents submitted that similar order may be passed in this writ petition.

7. Having regard to the submissions made by the learned counsel on either side, the impugned order is modified and the petitioner is permitted to execute personal bond instead of Bank Guarantee undertaking to pay the penalty, if the petitioner fails to succeed in the appeal. The petitioner is directed to execute the personal bond on or before 02.06.2015 and in case of execution of such personal bond, the order of stay granted by the 1st respondent would be in force, till the disposal of the statutory appeal. The appellate authority shall dispose of the appeal as expeditiously as possible.

8. With this observation, the writ petition is disposed of. No costs.

Sd/-

Assistant Registrar(ADM II)/
Vacation Officer

//True Copy//

Sub Assistant Registrar

va/vsm

To

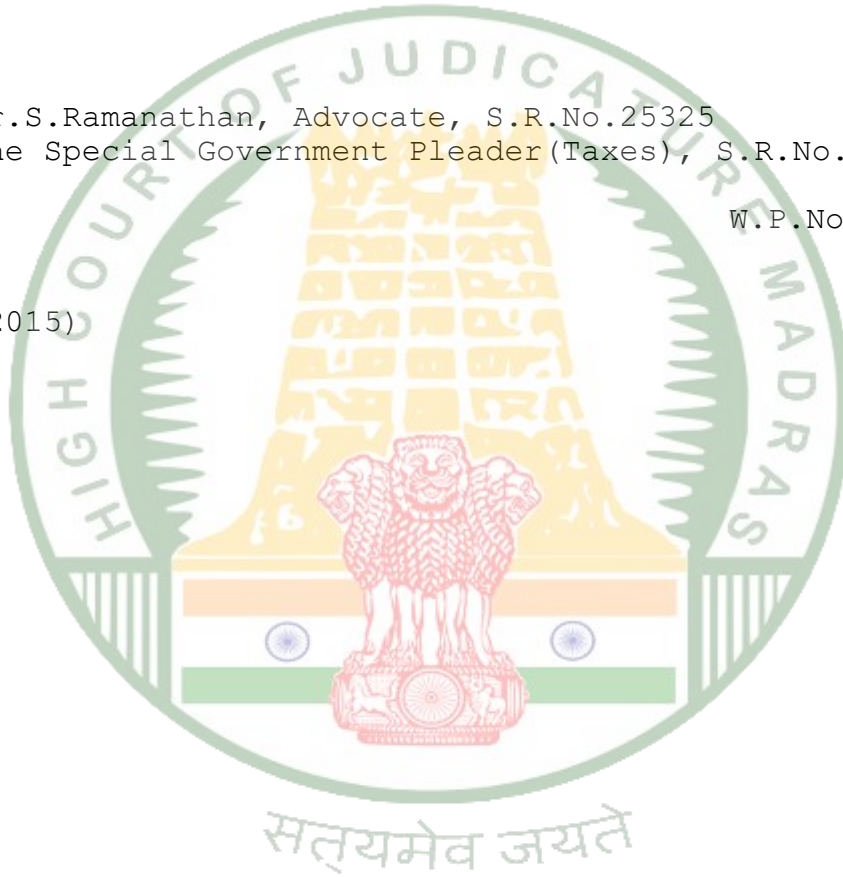
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+1cc to Mr.S.Ramanathan, Advocate, S.R.No.25325

+1cc to the Special Government Pleader(Taxes), S.R.No.25396

W.P.No.14824 of 2015

RV(CO)
CA(28/05/2015)



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