IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.01.2015

CORAM:

THE HONOURABLE MR. JUSTICE S.VAITHIYANATHAN

W.P. Nos.2084 to 2087 of 2015
and
M.P.Nos. & 2 of 2014

M/s.North Town Estates Pvt.Ltd.,
Rep.by its Director,
No.271, Poonamallee High Court,
Chennai0-10. ...Petitioner in all W.Ps.

vs.

1. The Appellate Deputy Commissioner (CT) Central,
   PAPJM Building, New Building Annexe,
   Greams Road, Chennai-6.

2. The Assistant Commissioner (CT)
   Kilpauk Assessment Circle
   Chennai ...Respondents in all W.Ps.

Prayer: Writ Petitions filed under Article 226 of the Constitution of India, for the issuance of a writ of Certiorarified Mandamus, to call for the records of first respondent in S.P. Nos.20/ 2014 in VAT No.500/14,S.P.No.21/2014 in VAT No.501/2014, S.A.No.26/2014 in VAT No.505/2014, S.P.No.27/2014 in VAT No.506/2014 respectively and quash the impugned order dated 06.01.2015 and further direct the first respondent to grant an absolute stay of collection of the entire disputed penalty in respect of the Assessment Years from 2008-09 to 2011-2012 respectively without imposing any further condition of furnishing of security in the form of immovable property or bank guarantee pending disposal of the appeal on his files.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.Cibi Vishnu
Additional Government Pleader.

COMMON ORDER

The petitioners in all these cases have come forward with the present writ petitions challenging the conditional order passed by the Appellate Authority for the grant of stay.

2. Heard Mr.P.Rajkumar, learned counsel for the petitioner. Mr.Cibi Vishnu, learned Additional Government Pleader (Taxes) takes notice for the respondents.

3. As against the order of assessment, the petitioners have filed statutory appeals. Pending appeals, the petitioner sought interim stay of enforcement of the demand. The petitioner has paid the tax amount and what is now due as per the orders of assessment is only the penalty.

4. In the result, these writ petitions are disposed of. The impugned orders are modified and the petitioner is directed to furnish personal bond in respect of the penalty amount. Since the petitioner has paid the entire tax amount and the amount due is only the penalty and the petitioner is also permitted to file a personal bond within a period of six weeks in respect of the entire amount of penalty. Upon the petitioner executing a personal bond within six weeks from the date of receipt of a copy of this order, the petitioner will have the benefit of stay pending disposal of the appeals. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

kkd

To

1. The Appellate Deputy Commissioner (CT) Central,
PAPJM Building, New Building Annexe,
Greams Road, Chennai-6.

2. The Assistant Commissioner (CT)
   Kilpauk Assessment Circle
   Chennai

W.P.Nos.2084 to 2087 of 2015
and M.P.Nos.1 to 1 of 2015

GJ (CO)
PSI (06.03.2015)