

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.21412 of 2015

Tvl.AGJ BIO FUEL,
rep. By its Prop.A.J.Srinivasan
1/353, Tiruttani Road
R.K.Pet, Pallipat Taluk
Tiruvallore District

..Petitioner

-Vs-

1.The Appellate Deputy Commissioner
(CT) Chennai (South)
III Floor, CT Building Annexe
1, Greams Road, Chennai-6

2.The Commercial Tax Officer
Tiruttani Assessment Circle
94, M.P.S.Salai, 1st Floor
Tiruttani, Tiruvallur District

..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari calling for the records of the first respondent in his proceedings in SP.No.85/2015 in AP118/2015-VAT dated 17.06.2015 and quash the same as illegal in so far as the condition of furnishing of Bank Guarantee is concerned.

For petitioner : Mr.S.Ramanathan

For respondents : Mr.Manoharan Sundaram, AGP (T)

सत्यमेव जयते
O R D E R

This Writ Petition is filed seeking to quash the order of the first respondent-The Appellate Deputy Commissioner, (CT) Chennai (South), passed in SP.No.85/2015 in AP118/2015-VAT dated 17.06.2015, in so far as the condition of furnishing of Bank Guarantee is concerned.

2. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes) takes notice for the respondents.

3. By the impugned order, the first respondent, Appellate Authority directed the petitioner to pay the penalty of Rs.1,26,000/- in the form of Bank Guarantee obtained from any of the Nationalised

Banks executed in favour of the Assessing Authority concerned.

4. In similar circumstances, in W.P.No.14824 of 2015, this Court, by order dated 20.05.2015, directed the petitioner to execute Personal Bond to the said amount.

5. Mr.Manoharan Sundaram, learned AGP(Taxes) appearing for the respondents submitted that similar order may be passed in this writ petition also.

6. 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 14.09.2015 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.

7. The Writ Petition is disposed of with the above observation. No costs.

Sd/-

Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

nvsri

To

1.The Appellate Deputy Commissioner
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Tiruttani Assessment Circle
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Tiruttani, Tiruvallur District

+1 cc to Mr.S.Ramanathan Advocate sr.35991

+1 cc to Special Government Pleader Taxes sr.36215

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aa18/08/2015