

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.08.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.24033 of 2015

& M.P.No. 1 of 2015

M/s.Midas Electricals Pvt. Ltd
Rep. by its Director,
No.23 Erulappan Street,
Sowcarpet,
Chennai-600 079.

[PETITIONER]

Vs

1. The Appellate Deputy Commissioner (CT) (FAC),
North Division ,
3rd Floor, Greams Road,
Chennai-600 006.
2. The Assistant Commissioner(CT)
Peddunaickenpet Assessment Circle,
Chennai.

[RESPONDENTS]

Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorarified Mandamus to call for the records of the first respondent in SP.No.141/15 in VAT A.P.148/15 dated 06.07.2015 and quash the same and further direct the first respondent to grant an absolute stay for the balance of tax amount and the entire penalty amount without insisting upon furnishing of bank guarantee till the pending disposal of the appeal on the files of the first respondent.

For Petitioner : Ms.C.Rekha Kumari
For Respondents : Mr.A.N.R.Jayapratap, AGP(T)

O R D E R

Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes), who took notice for the respondents and with their consent, the main writ petition is taken up for disposal.

2. The petitioner has come forward with this writ petition challenging the order dated 06.07.2015 on the file of the first respondent, imposing a condition that the petitioner should furnish a bank guarantee for the balance of tax and penalty during the currency of appeal proceedings.

3. The petitioner filed an appeal before the first respondent challenging the Assessment orders passed by the second respondent. The appeal was taken on file by the first respondent along with stay petition filed by the petitioner. The appellate authority was pleased to grant an order of stay in the said petition, directing the petitioner to furnish bank guarantee in respect of balance tax and penalty amount on or before 05.08.2015.

4. According to the learned counsel for the petitioner, the said condition is an onerous and hence, seeks interference of this Court.

5. This Court, in catena of decisions, directed the assessee to execute a personal bond in lieu of furnishing bank guarantee.

6. Therefore, the writ petition is disposed of with a direction to the petitioner to execute personal bond for the balance of tax and the entire penalty, in lieu of furnishing bank guarantee, within a period of two weeks from the date of receipt of a copy of this order. On such executing the personal bond, the order of stay granted by the first respondent shall be in force till the disposal of the appeal. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar

/true copy/

सत्यमेव जयते
Sub Asst. Registrar

smi

To

1. The Appellate Deputy Commissioner (CT) (FAC),
North Division , 3rd Floor, Grems Road,
Chennai-600 006.

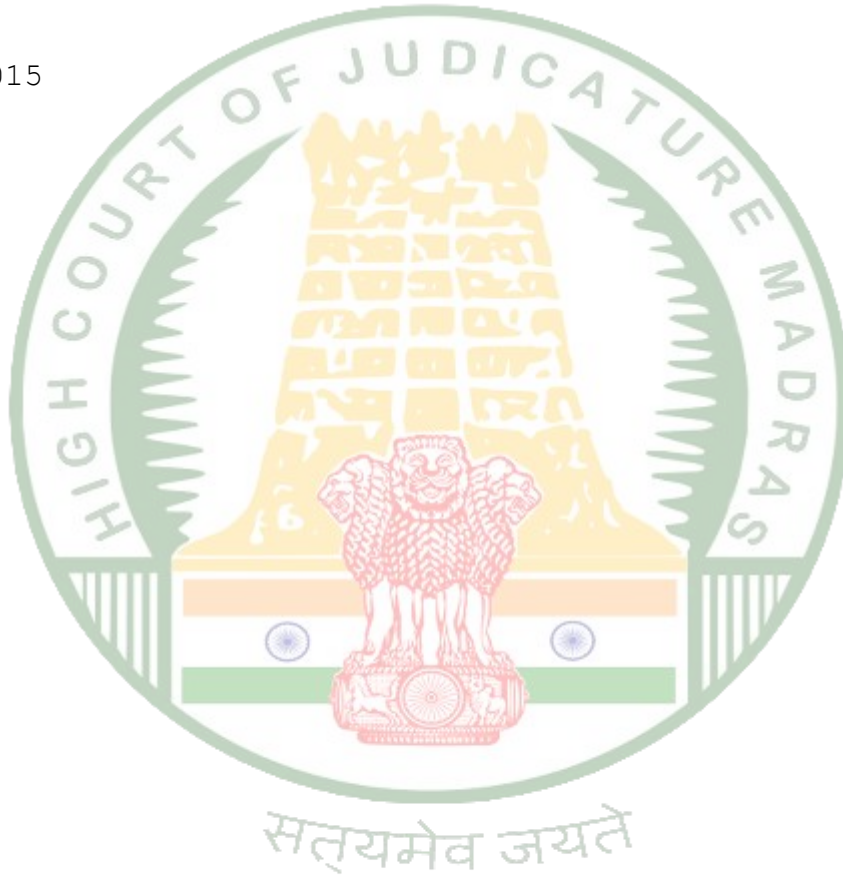
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2. The Assistant Commissioner(CT)
Peddunaickenpet Assessment Circle,
Chennai.

+1 cc to M/S.RakhaKumari Advocate sr.40889
+1 cc to Special Government Pleader sr.40876

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