IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.08.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.25491 of 2015

and M.P.No.1 of 2015

M/s.United Steel Structurals Pvt.Ltd.
Rep by its Managing Director
J.Balaji Flat No.3 3rd Street,3rd Floor
Sabesans Residency
No.31/5 2nd Street East
Abiramapuram Chennai 4 [Petitioner]

Vs

1 The Assistant Commissioner (CT)
Valluvarkottam Assessment Circle
Chennai 6

2 The Appellate Deputy
Commissioner (CT) Central
No.1 Greams Road Egmore Chennai 6 [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 2nd respondent in SP. No.286/2015 in A.P.C.50/2015 quash the impugned proceedings dt 14.7.2015 and further direct the 2nd respondent to grant an absolute stay without insisting upon any condition regarding the payment of tax or filing of security pending disposal of the appeal.

For Petitioner : Mr.V.Sundareswaran
For Respondents : Mr.S.Manohar Sundaram, 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 14.07.2015 on the file of the 2nd respondent, imposing a condition that the petitioner should furnish a bank guarantee for the balance of tax during the currency of appeal proceedings.

3. The petitioner filed an appeal before the 2nd respondent challenging the Assessment orders passed by the 1st respondent. The appeal was taken on file by the 2nd 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 pay 25% of the disputed tax on or before 13.08.2015 and to furnish bank guarantee in respect of balance tax amount on or before 13.08.2015. The said onerous condition is challenged in this writ petition.

4. The petitioner has paid 25% of the tax amount along with stay application and as directed by the appellate authority, has also paid another 25% on 11.08.2015. The only grievance of the petitioner is that they were asked to furnish bank guarantee for the balance tax amount on or before 13.08.2015.

5. This Court, in catena of decisions, directed the assessees 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 remaining disputed tax amount, 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 2nd respondent shall be in force till the disposal of the appeal. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar(CSIII)

/true copy/

Sub Asst. Registrar

To

1 The Assistant Commissioner (CT)
Valluvarkottam Assessment Circle
Chennai 6

2 The Appellate Deputy
Commissioner (CT) Central
No.1 Greams Road Egmore Chennai 6

+1 cc to Mr.Sundareswaran Advocate sr.43214
+1 cc to Special Government pleader (Taxes) sr.43260

W.P.No.25491 of 2015

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