

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.29755 of 2015
and
M.P.Nos.1 & 2 of 2015

M/s.Prara Leathers (P) Limited
Rep. by its Managing Director
Shri Dhanakula Vasudeva Rao
No.192 Sidco Industrial Estate
Ranipet, Vellore District.

... Petitioner

Vs

1. The Deputy Commercial Tax Officer
Ranipet (Sipcot) Ranipet
Vellore District.
2. The Appellate Deputy Commissioner (CT)
Commercial Taxes Building
Vellore Vellore District.

... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari to call for the records on the file of the 2nd Respondent in the proceedings made in S.P.No.202/2015 in APV 474/2015 dated 31.08.2015 and quash the same in so far as it directs the petitioner to furnish security for the penalty due for the assessment year 2010-11 under the TNVAT Act 2006.

For Petitioner : Ms.R.Hemalatha

For Respondents : Mr.S.Manoharam Sundaram,
Additional Government Pleader(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 31.08.2015 on the file of the 2nd respondent, imposing a condition that the petitioner should furnish a bank guarantee for the penalty 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 furnish bank guarantee in respect of penalty amount on or before 29.09.2015. The said onerous condition is challenged in this writ petition.

4. The only grievance of the petitioner is that they were asked to furnish bank guarantee for the penalty imposed on or before 29.09.2015.

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 penalty 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 petitions are closed.

Sd/-
Assistant Registrar(J)

//True Copy// सत्यमेव जयते

Sub Assistant Registrar

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To

1. The Deputy Commercial Tax Officer
Ranipet (Sipcot) Renipet
Vellore District.

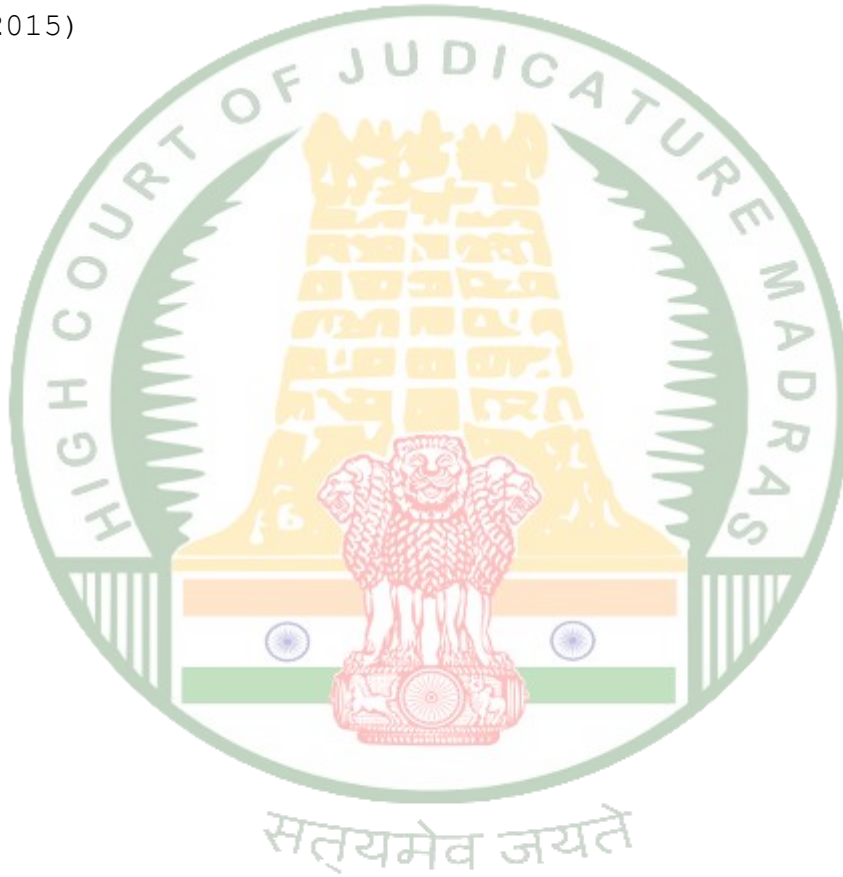
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2. The Appellate Deputy Commissioner (CT)
Commercial Taxes Building
Vellore Vellore District.

+1cc to M/s.R.Hemalatha, Advocate, S.R.No.51441
+1cc to the Government Pleader, S.R.No.51727

W.P.No.29755 of 2015

JP (CO)
CA(01/10/2015)



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