IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.31526 to 31529 of 2015
and M.P.Nos.1 of 2015

M/s.JMN Distribution Pvt. Ltd.
[Petitioner]
rep. by its Director
No.1/556 Karthikeyapuram
2nd Cross Street Chennai-91 ..Petitioner/in all the WPS

Vs

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

2 The Assistant Commissioner (CT)
Amindakarai Assessment Circle Chennai .. Respondents/in all WPS

Petitions filed under Article 226 of the Constitution of India to issue a Writ of certiorari fied mandamus to call for the records of the 1st respondent in his proceedings in S.P. No.361, 374, 375 and 360 of 2015 in AP. V No.451,453,454 and 452 of 2015 respectively quash the order therein dated 1.9.2015 and further direct the 1st respondent may be permitted to give a personal bond in substitution of the bank guarantee in respect of the amount of balance of taxes and penalty

For Petitioner : Mr.K.Vaitheeswaran
For Respondents : Mr.V.Haribabu, AGP(T)

C O M M O N 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 petitions are taken up for disposal.

2. The petitioner has come forward with these writ petitions challenging the orders dated 01.09.2015 on the file of the 1st respondent, imposing a condition that the petitioner should furnish

a bank guarantee for the balance tax amount and penalty, during the currency of appeal proceedings.

3. The petitioner filed appeals before the 1st respondent challenging the Assessment orders passed by the 2nd respondent for the assessment years 2010-2011 to 2013-14. The appeals were taken on file by the 1st respondent along with stay petitions filed by the petitioner. The appellate authority was pleased to grant an order of stay in all the stay petitions, directing the petitioner to pay another 25% of the disputed amount of tax before the Assessing Authority on or before 30.09.2015. The Appellate Authority also imposed a further condition directing the petitioner to furnish bank guarantee in respect of balance amount of tax and penalty in all the stay petitions. The said onerous condition is challenged in these writ petitions.

4. The petitioner has paid 25% of the disputed tax for the respective assessment years at the time of filing the appeals. Further, as directed by the Appellate authority, the petitioner also made payment of another 25% of the disputed amount and produced proof of payment. The only grievance of the petitioner is that they were asked to furnish bank guarantee for the balance tax amount and penalty.

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 petitions are disposed of with a direction to the petitioner to execute personal bond for the balance tax amount and penalty for the respective assessment years, 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 bonds, the order of stay granted by the 1st respondent shall be in force till the disposal of the appeals. No costs. Consequently, connected miscellaneous petitions are closed.

-Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

To

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

2 The Assistant Commissioner (CT)
Amindakarai Assessment Circle Chennai

+1 cc to Spl.Government Pleader (sr.54222)
+4cc to Mr.K.Vaithesdwaran,Advocate(sr.54193)

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SKV(co)
cp 13/10/2015