

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 6/11/2015

C O R A M

THE HONOURABLE Mr.JUSTICE T.SIVAGNANAM

W.P.No.36177 of 2015

a n d

M.P.No.1 of 2015

Ashok Leyland Limited  
rep. By its Deputy General Manager  
- Corporate Taxes  
Mr.K.K.Sekar  
No.1 Sardhar Patel Road  
Guindy  
Chennai 600 032.

... Petitioner

Vs

1. The Deputy Commissioner (CT) III  
Large Taxpayers Unit  
Dugar Towers  
34 Marshalls Road  
Egmore  
Chennai 600 008.
2. The Joint Commissioner (CT) Appeals  
III Floor, C.T.Building Annexe  
Greams Road  
Chennai 600 006.

... Respondents

Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records on the files of the second respondent herein in S.P.No.71/15 in A.P.88/15 dated 14/10/2015 arising out of A.P.No.88/15 (CST.2013-14) quashing the same, in so far as it results in direction to the second respondent to furnish Bank Guarantee for the balance of tax of Rs.5,71,48,267/- on or before 12.11.2015.

For petitioner : Mr.N.Sriprakash

For respondents : Mr.Manokaran Sundaram  
Additional Government Pleader

O R D E R

With the consent of both parties, the writ petition is taken up for final disposal.

2. Heard Mr.N.Sriprakash for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader for the respondents.

3. The petitioner, challenges an order passed by the appellate authority in a stay petition, imposing two conditions, viz., to deposit a further 25% of the disputed tax and furnish Bank Guarantee. So far as the deposit of 25% of the disputed tax is concerned, the petitioner has complied with the same. So far as the second condition is concerned, the petitioner seeks modification of the order as it directs furnishing of Bank guarantee.

4. In this regard, it is to be pointed out that this Court has to entertain several petitions of similar nature and modified the condition with regard to furnishing of Bank guarantee into one of furnishing a personal bond. One such an order has been filed in the typed set of papers being W.P.Nos.10494 and 19495 of 2015 dated 13<sup>th</sup> April 2015.

5. Following the same, condition No.2 in paragraph 5 of the impugned order stands modified by directing the petitioner to furnish a personal bond to the satisfaction of the Assessing Officer for the balance of tax in full of Rs.5,71,48,267/- in the prescribed manner within a period of two weeks from the date of receipt of a copy of this orders. In all other respects, the impugned order shall stand as it is.

6. With the above direction and modification, this writ petition is disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-  
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

mvs

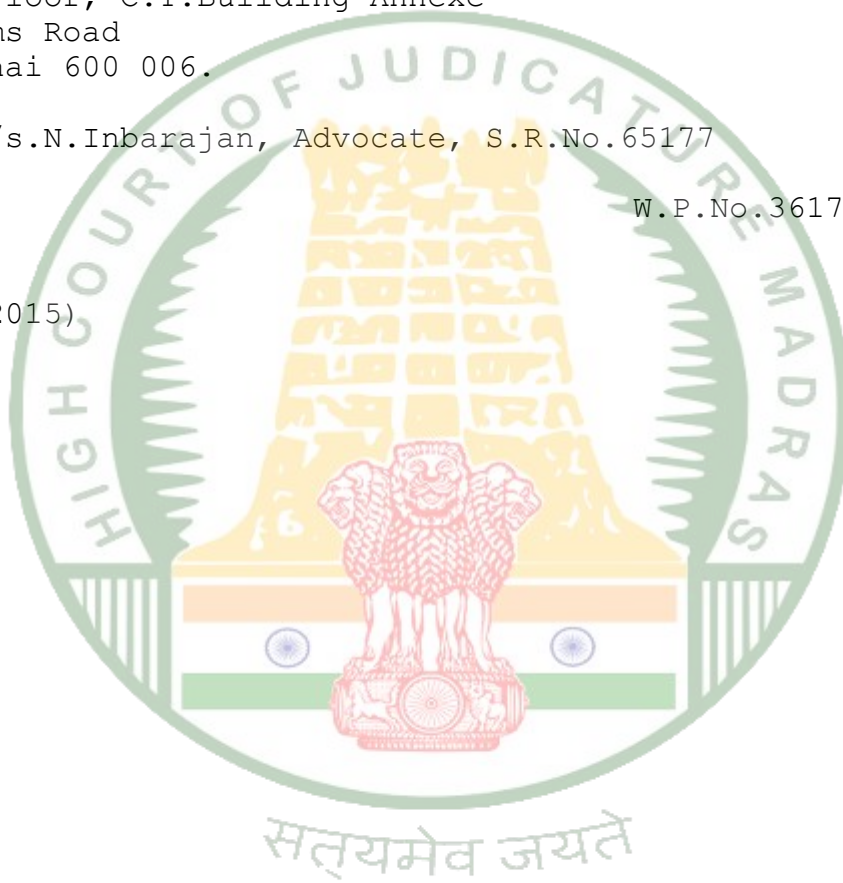
To

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+1cc to M/s.N.Inbarajan, Advocate, S.R.No.65177

W.P.No.36177 of 2015

RSK(CO)  
CA(25/11/2015)



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