

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.39837 of 2015
and M.P.No.1 of 2015

M/s.Ritebrand Retail P Ltd.,
represented by its Authorised Signatory,
Flat No.32, G Block Re-classic Apartment,
New No.68, Baroda Street,
West Mambalam, Chennai 600 033. Petitioner

Vs

- 1 The Appellate Deputy Commissioner (CT)-Central,
No.1, Greams Road, Egmore, Chennai 600 006.
- 2 The Assistant Commissioner (CT)
Kodambakkam Assessment Circle,
Chennai 600 006. 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 S.P.No.432/2015 in A.P.V.541 of 2015 and quash the order dated 23.11.2015 in so far as it relates to the furnishing of bank guarantee for the penalty of Rs.56,985/- pending disposal of the appeal in A.P.V.541 of 2015.

For Petitioner : Mr. V. Sundareswaran
For Respondents : Mr.S.Kanmani Annamalai
Addl. Govt. 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 23.11.2015 on the file of the 1st 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 1st respondent challenging the Assessment order passed by the 2nd respondent. The appeal was taken on file by the 1st 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 22.12.2015. 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 22.12.2015.

5. This Court, in catena of decisions, directed the assesseees 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 1st respondent shall be in force till the disposal of the appeal. No costs. Consequently, connected M.P.No.1 of 2015 is closed.

msr

s/d-
Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

1. The Appellate Deputy Commissioner (CT)-Central,
No.1, Grems Road, Egmore, Chennai 600 006.

2 The Assistant Commissioner (CT)
Kodambakkam Assessment Circle,
Chennai 600 006.

+ 1 cc to Spl.Govt.Pleader (Taxes) Chennai SR 68232

skv(co)
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