

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.12.2015

CORAM

THE HONOURABLE MR. JUSTICE K.KALYANASUNDARAM

W.P.No.40501 of 2015

and MP.No.1 of 2015

Tvl.Kaliswari Agencies
rep by its Proprietor
No.4, Reddipalayam Road,
Thanjavur-613 004.

.. Petitioner

Vs.

The Sales Tax Appellate Tribunal (Main Bench),
City Civil Court Buildings,
Second Floor, Chennai-104.

2.The Assistant Commissioner (CT) (FAC)
Thanjavur II, Assessment Circle.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records of the first respondent and quash the impugned order in TP.No.14/2015 in TA.101/2015 dated 30.11.2015.

For Petitioner : M/s.P.R.Kumar

For respondents : M/s.S.Kanmani Annamalai, AGP (T).

O R D E R

The present writ petition is filed to quash the order of the first respondent vide TP.No.14/2015 in TA.101/2015 dated 30.11.2015.

2.The case of the petitioner is that aggrieved over the assessment order of the second respondent in his proceedings in TIN/33873822965/2012-2013 dated 10.03.2015, the petitioner has filed an appeal before the Appellate Authority (CT), Thanjavur. The appellate authority dismissed the appeal in VAT/57/2015 dated 14.08.2015. Challenging the said order, the petitioner filed an appeal before the first respondent in TA.101/2015 and also moved an application in T.P.No.14 of 2015 seeking stay of the further proceedings. The appellate Tribunal by the impugned order directed the petitioner to furnish bank guarantee for the entire penalty of Rs.3,80,770/- before the second respondent within twenty one days from the

date of receipt of order. Being aggrieved by the order of the first respondent, the petitioner filed the present writ petition.

3.Mr.P.R.Kumar, learned counsel for the petitioner submitted that the petitioner has paid the entire tax due during the pendency of the appeal and in respect of the penalty amount, the petitioner is ready to furnish personal bond instead of Bank Guarantee.

4.Mr.Kanmani Annamalai, Additional Government Pleader (Tax) who accepts notice on behalf of the respondents, has no serious objection.

5.In view of the submissions of the learned counsel, the impugned order is set aside, the petitioner is directed to furnish personal bond to the satisfaction of the assessment officer/second respondent within a period of four weeks from the date of the receipt of this order.

6.With the above direction, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

sd/-

Assistant Registrar (Cs-III)

/TRUE COPY/

Sub-Assistant Registrar

tsh

To

1.The Sales Tax Appellate Tribunal
(Main Branch), City Civil Court Buildings,
Second Floor, Chennai-104.

2.The Assistant Commissioner (CT) (FAC)
Thanjavur II, Assessment Circle.

+1 CC to MR.P.R.Kumar Advocate. SR.NO. 69283
+1 CC to Special Govt.Pleader. SR.NO. 69674

W.P.No.40501 of 2015.

CO-MG
JD 20/01/2016