

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:11.03.2015

CORAM

The Honourable MR. JUSTICE M.DURAI SWAMY

W.P.No.6819 of 2015
and M.P.No.1 of 2015

Tvl.Queens Foundations Pvt. Ltd.
Rep.by its Director M.Suresh
No.62/133 Arcot Road
Valasaravakkam Chennai-600087

... Petitioner

Vs

1. The Appellate Deputy Commissioner (CT)- South
3rd Floor CT Buildings
Annex No.1 Greams Road Chennai-6
2. The Assistant Commissioner
Porur Assessment Circle Porur Chennai- 116

.... Respondents

Writ 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 of the first Respondent in SP.No. 11/2015 in A.P.No.17/2014- VAT dated 10/2/2015 and quash the same and further direct the first respondent to grant an absolute stay for the balance amount of tax and penalty amount without insisting upon furnishing of security in the form of Bank Guarantee till the pending disposal of the appeal on the files of the first respondent.

For Petitioner : Mr.M.Desingu
For Respondent : Mr.Cibi Vishnu, AGP(T)

ORDER

Mr.Cibi Vishnu, learned Additional Government Pleader(T) takes notice for the respondent.

2. By consent of both the counsels, the writ petition itself is taken up for final hearing at the admission stage.

3. The above writ petition has been filed by the writ petitioner to issue a writ of certiorarified mandamus to call for the records of the 1st respondent dated 10.02.2015 and to quash the

same and further to direct the 1st respondent to grant an absolute stay for the balance amount of tax and penalty amount without insisting upon furnishing of security in the form of Bank Guarantee.

4. By the impugned order dated 10.02.2015, the petitioner was directed to furnish Bank Guarantee. Similar orders were challenged before this Court in W.P.Nos.2994 and 2995 of 2015 and this Court by order dated 06.02.2015 had modified the impugned orders therein by directing the petitioner therein to execute personal bond instead of Bank Guarantee. The relevant portion of the order is extracted below:-

"7. In the result, the impugned orders are modified and the petitioner is directed to pay further 10% out of the remaining 50% of the disputed tax in respect of each assessment years on or before 31.3.2014. Insofar as the remaining amount is concerned (i.e. 40% in each assessment years), the petitioner is permitted to execute a personal bond undertaking to pay the balance amount of disputed tax, if the petitioner fails to succeed in the appeals. The petitioner is directed to execute the personal bond on or before 10.4.2014 and in case of execution of such personal bond the order of stay granted by the 1st respondent would be in force, till the disposal of the statutory appeals. The appellate authority shall dispose the appeals as expeditiously as possible".

5. Following the order passed by this Court in W.P.Nos.2994 and 2995 of 2015 dated 06.02.2015, the impugned order is modified and the petitioner is directed to execute personal bond, undertaking to pay the balance amount of disputed tax and penalty, if the petitioner fails to succeed in the appeals, instead of Bank Guarantee. The petitioner is directed to execute the personal bond within a period of two weeks from the date of receipt of a copy of this order.

With the above observations, the writ petition is disposed of. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

RG

To

1. The Appellate Deputy Commissioner (CT)- South
3rd Floor CT Buildings
Annex No.1 Greams Road Chennai-6

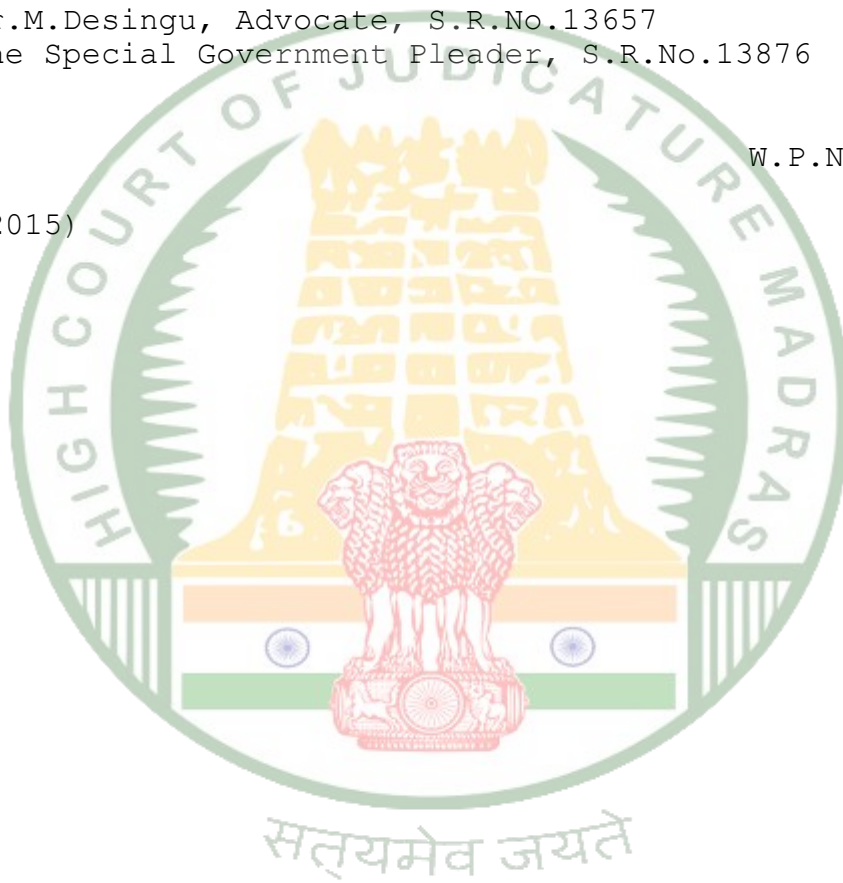
2. The Assistant Commissioner
Porur Assessment Circle Porur Chennai- 116

+1cc to Mr.M.Desingu, Advocate, S.R.No.13657

+1cc to the Special Government Pleader, S.R.No.13876

TEJ(CO)
CA(13/03/2015)

W.P.No.6819 of 2015



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