

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2015

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.7936 of 2015 &
M.P.No. 1 of 2015

Sundar Homes,
Rep.by its Authorized Signatory,
M.K. Sundaram,
A1 First Floor, Ashok Nagar,
Chennai-600083.

... Petitioner

vs.

1. The Appellate Deputy Commissioner (CT) Central,
PAPJM Buildings,
Greens Road, Chennai-600006
2. Assistant Commissioner (CT)
Saligramam Assessment Circle,
No.20 88th Street,
Ashok Nagar,
Chennai-600083

... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the 1st respondent passed in S.P.No.59 of 2015 in AP.VAT 76 of 2015, dated 18.2.2015 and to quash the same in so far as directing the petitioner to furnish Bank Guarantee for balance amount of Rs.13,32,290/- and further direct the 1st respondent to accept personal bond for the sum of Rs.13,32,290/- instead of Bank Guarantee, pending disposal of appeal in S.P.No.59 of 2015 in AP.VAT 76 of 2015.

For Petitioner : Mr.N.Murali

For Respondents : Mr.Cibi Vishnu
Addl. Govt. Pleader (Taxes)

ORDER

Heard Mr.N.Murali, learned counsel appearing for the petitioner and Mr.Cibi vishnu, learned Additional Government (Taxes) Pleader appearing for the respondents.

2. The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the impugned proceedings of the 1st respondent passed in S.P.No.59 of 2015 in AP.VAT 76 of 2015, dated 18.2.2015, to quash the same in so far as directing him to furnish Bank Guarantee for the balance amount of Rs.13,32,290/- and further direct the first respondent to accept personal bond for the sum of Rs.13,32,290/- instead of Bank Guarantee, pending disposal of the appeal in S.P.No.59 of 2015 in AP.VAT 76 of 2015.

3. It is not in dispute that the petitioner filed an appeal before the first respondent challenging the assessment orders passed by the second respondent. The appeal was taken on file by the first respondent along with the stay petition filed by the petitioner. The first respondent granted an order of interim stay directing the petitioner to pay a sum of Rs.1,96,327/- being 25% of the disputed amount of tax before the second respondent on or before 17.3.2015 and with regard to the balance amount of tax and penalty of Rs.13,32,290/-, the petitioner was directed to file valid security in favour of the assessing authority concerned on or before 17.3.2015. The first respondent granted an order of interim stay with regard to the collection of balance amount of tax and penalty of Rs.13,32,290/- till the disposal of the appeal or till 17.08.2015, whichever is earlier and further observed that the bank guarantee/security bond of immovable property shall be kept alive till the disposal of the appeal.

4. Now, the petitioner has filed the writ petition to modify the order passed by the first respondent accepting the personal bond for the said sum of Rs.13,32,290/- instead of bank guarantee for the said sum.

5. This court, in similar circumstances, in W.P.No.4852 to 4856 of 2014, had permitted the petitioner therein to execute the personal bond for the balance tax amount and entire penalty in lieu of furnishing bank guarantee.

6. Following the said decision, this writ petition is disposed of with a direction to the petitioner to execute personal bond for

the balance tax and and penalty of Rs.13,32,290/- in lieu of furnishing bank guaranty, within a period of two weeks, from the date of receipt of a copy of this order. On such executing the personable bond, the order of stay granted by the first respondent shall be in force till the disposal of the appeal. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

Rj

To

- 1.The Appellate Deputy Commissioner (CT) Central,
PAPJM Buildings.
Greems Road,
Chennai-600006
- 2.Assistant Commissioner (CT)
Saligramam Assessment Circle,
No.20 88th Street,
Ashok Nagar,
Chennai-600083

+1cc to Mr.N.Murali, Advocate, S.R.No.16146
+1cc to the Special Government Pleader, S.R.No.15971

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AD (CO)
CA(27/03/2015)

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