



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.08.2015

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE R.SUBBIAH

W.P.(MD)No.15359 of 2015

M/s.Ayyappan Trading Company
rep.by its Proprietor K.Karthikeyan
1/5, Kulamani Main Road, Near Checkpost,
Woraiyur, Trichy.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner,
(Commercial Taxes)
Tiruchirapalli.

2.The Assistant Commissioner,
(Commercial Taxes)
Srirangam Assessment Circle,
Trichy - 620 006.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus or order or direction in the nature of the Writ calling for the records in S.P.No.160/2015 in VAT AP.No. 163/2015 dated 29.07.2015 on the file of the 1st Respondent and quash the same as illegal and direct the 2nd Respondent to accept the personal bond to be executed by the petitioner in lieu of security.

For Petitioner : Mr.S.Karunakar
For Respondents : Mr.R.Karthikeyan
Addl.Govt.Pleader

ORDER

Challenging the impugned order dated 29.07.2015 passed in S.P.No.160/2015 in VAT AP.No.163/2015 by the first respondent, the present writ petition has been filed.

2.Mr.R.Karthikeyan, learned Additional Government Pleader takes notice for the respondents.

3.By consent, the present writ petition itself is taken up for disposal at the stage of admission.

4.The learned counsel appearing for the petitioner



submitted that in similar matters, orders have been passed by this Court directing the petitioner to furnish a personal bond for the entire penalty, instead of furnishing bank guarantee.

5. In the present case, the first respondent by impugned order dated 29.07.2015, directed the petitioner to furnish bank guarantee for the balance of tax and penalty of Rs.14,71,047/-. Now the request of the petitioner is that instead of furnishing bank guarantee, he may be permitted to furnish personal bond for the said balance of tax and penalty amount. The learned counsel has also produced a copy of the similar order passed by this Court in WP(MD)Nos.1755 to 1757 of 2013 dated 31.01.2013.

6. In view of the same, there shall be a direction to the first respondent to accept the personal bond to be furnished by the petitioner for the balance of tax and penalty amount, instead of insisting to furnish 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.

7. With the above direction, this writ petition is disposed of. No costs.

Sd/-

Assistant Registrar (CO)

/True Copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner,
(Commercial Taxes) Tiruchirapalli.

2. The Assistant Commissioner,
(Commercial Taxes)
Srirangam Assessment Circle,
Trichy - 620 006.

+ 1 CC TO MR.S.KARUNAKAR, ADVOCATE IN SR NO. 49494
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR NO. 49487

MJ

TE/AN-MP/ 16/09/2015 2P/5C

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