



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :27.08.2015

CORAM

THE HONOURABLE MR.JUSTICE R.SUBBIAH

W.P(MD).No.15488 of 2015

M/s.Bala Dhandayuthapani Hardware,
Represented by its Proprietor P.Sekar,
No.85, Gandhi Road,
T.V.Kovil, Trichy -5.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner(CT),
Trichy.

2.The Deputy Commercial Tax Officer,
Srirangam Assessment Circle,
Trichy - 620006.

... Respondents

This Writ Petition has been filed under Article 226 of the Constitution of India praying for a Writ of Certiorarified Mandamus calling for the records in S.P.No.162/2015 in VAT No.174/2015, dated 29.07.2015, on the file of the first respondent and quash the same as illegal and direct the second 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

Additional Government Pleader

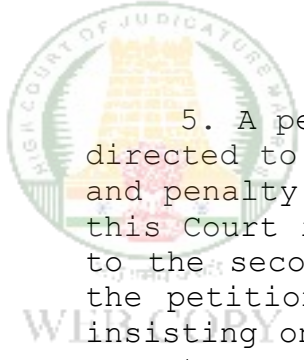
ORDER

This Writ Petition has been filed praying for a Writ of Certiorarified Mandamus calling for the records in S.P.No.162/2015 in VAT No.174/2015, dated 29.07.2015, on the file of the first respondent and quash the same as illegal and direct the second respondent to accept the personal bond to be executed by the petitioner, in lieu of security.

2. Mr.S.Kumar, learned Additional Government Pleader takes notice for the respondents.

3. By consent, this Writ Petition itself is taken up final disposal.

4.When the matter is taken up for consideration, the learned counsel for the petitioner submitted that when similar matters came up for consideration before this Court in W.P(MD)Nos.1755 to 1757 of 2013 (M/s.A.J.Enterprises vs. The Appellate Deputy Commissioner and another), this Court passed an order dated 31.01.2013, permitting the petitioners therein to furnish a personal bond instead of furnishing bank guarantee and hence, following the same, the petitioner may be permitted to furnish personal bond. Further, the learned counsel has also produced a copy of the order before this Court.



5. A perusal of the impugned order would show that the petitioner was directed to file a security bond or bank guarantee for the balance of tax and penalty of Rs.2,89,002/-. Therefore, following the order passed by this Court in *W.P(MD)Nos.1755 to 1757 of 2013*, there shall be a direction to the second respondent to accept the personal bond to be furnished by the petitioner in respect of the balance of tax and penalty, instead of insisting on furnishing of bank guarantee. The petitioner is directed to execute a personal bond, within a period of two weeks from the date of receipt of a copy of this order.

With the above direction, the Writ Petition is disposed of. No Costs.

Sd/-
Assistant Registrar

/True copy/

Sub Assistant Registrar

pm
To

1.The Appellate Deputy Commissioner(CT), Trichy.

2.The Deputy Commercial Tax Officer,
Srirangam Assessment Circle,
Trichy - 620006.

+one cc to Mr.S.Karunakar, Advocate in SR.No.49493

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CSL/SKS-RR/14.09.2015
2P/4C