



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.11.2015

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE **K.RAVICHANDRA BAABU****W.P. (MD)No.20076 of 2015**

M/s.Sakthi Kovais,
Represented by its Proprietor P.Sakthi,
No.65, Madurai Road,
Crawford, Trichy 620 012. : Petitioner

Vs.

1.The Appellate Deputy Commissioner [CT],
Trichy.

2.The Assistant Commissioner,
Srirangam Assessment Circle,
Trichy 620 006. : Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for the issue of a Writ of Certiorarified Mandamus to call for the records in S.P.No.205 of 2015 in VAT AP.No.209/2015, dated 01.10.2015, 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

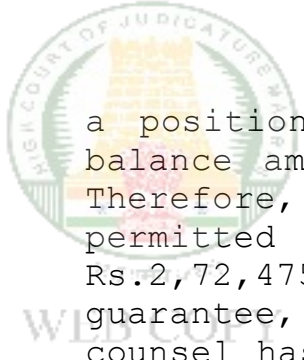
For Respondents : Mr.R.Karthikeyan
Additional Government Pleader

O R D E R

Mr.R.Karthikeyan, the learned Additional Government Pleader, takes notice for the respondents. By consent, the Writ Petition is taken up for disposal at the stage of admission itself.

2. This Writ Petition is filed challenging the order passed by the second respondent insofar as it relates to a direction to the petitioner to file security bond or bank guarantee for the balance amount of tax and penalty of Rs.2,72,475/-, while granting interim stay.

3. The learned counsel appearing for the petitioner submits that as directed by the second respondent, the petitioner though was in a position to pay a sum of Rs.38,900/-, however, was not in



a position to furnish security bond or bank guarantee for the balance amount of tax and penalty to the tune of Rs.2,72,475/-. Therefore, the learned counsel submits that the petitioner may be permitted to furnish personal bond for the said sum of Rs.2,72,475/-, instead of furnishing security bond or bank guarantee, as directed by the second respondent. The learned counsel has also relied on some orders passed by this Court on the earlier occasions in similar circumstances, wherein the petitioners therein were permitted to furnish personal bonds.

4. The learned Additional Government Pleader appearing for the respondents is not in a position to dispute the said fact and submitted that in similar circumstances, personal bonds are directed to be furnished and therefore, in this matter also, the same order may be passed.

5. Considering the above stated facts and circumstances of the case, I am of the view that as the petitioner has already paid a sum of Rs.38,900/-, they may be permitted to pay a further sum of Rs.50,000/- to the second respondent and for the balance amount, they may be permitted to furnish personal bond so that no prejudice would be caused to the second respondent in any manner. Accordingly, the Writ Petition is disposed by modifying the impugned stay order passed by the first respondent, in the following manner:-

(i). Apart from the payment already made by the petitioner, viz., a sum of Rs.38,900/-, the petitioner shall further pay a sum of Rs.50,000/- to the second respondent within a period three weeks from the date of receipt of a copy of this order.

(ii). For the balance amount of Rs.2,72,475/-, the petitioner shall furnish personal bond within such period.
No costs.

Sd/-
Assistant Registrar(T&P)

/True Copy/

Sub Assistant Registrar.

NB

To

1.The Appellate Deputy Commissioner [CT],Trichy.

2.The Assistant Commissioner,

Srirangam Assessment Circle, Trichy 620 006.

+1cc to MR.S.Karunakar,Advocate Sr No.65336

+1cc to Special Government Pleader Sr No.65290

ORDER MADE IN
W.P.(MD)No.20076 of 2015
05.11.2015