BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **10.03.2015**

CORAM:
THE HONOURABLE MR.JUSTICE **B.RAJENDRAN**

W.P.(MD)No.3273 and 3274 of 2015

M/s.Tamil Nadu Jai Bharathi Mills Ltd,
Represented by its Director T.R.Dinakaran,
212, Ramasamy Nagar,
Aruppukottai. : Petitioner

Vs.

1.The Assistant Commissioner [CT],
Aruppukottai.

2.The Appellate Deputy Commissioner [CT],
Virudhunagar. : Respondent

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.Nos.10 and 12 of 2015 in CST A.P.No.2 and 71 of 2015, dated 09.02.2015, on the file of the second respondent and quash the same as illegal and direct the first respondent to accept the personal bond to be executed by the petitioner in lieu of security.

For Petitioner : Mr.S.Karunakar
For Respondents : Mr.A.Muthukaruppan
Additional Government Pleader

O R D E R
****

Mr.A.Muthukaruppan, learned Additional Government Pleader, takes notice for the respondents. By consent, the Writ Petitions are taken up for disposal at the stage of admission itself.

2. The petitioner challenges the order of the second respondent in S.P.Nos.10 and 12 of 2015 in CST A.P.No.2 and 71 of 2015, dated 09.02.2015 and for a direction to the first respondent to accept the personal bond to be executed by the petitioner in lieu of security.

3. The learned counsel appearing for the petitioner, bringing to the notice of this Court an order of this Court dated **19.01.2015** made in **W.P.[MD].Nos.521 and 534 of 2015**, would contend that even though the petitioner had already paid 25% of the tax at the time of filing of appeal, the authority concerned directed the petitioners to deposit 10% towards arrears of tax and file bank guarantee for the remaining amount of tax. He would further submit that insofar as payment of bank guarantee is concerned, the same may be modified to one of furnishing a personal bond for the remaining amount tax as well as penalty, as held by this Court, cited supra.

4. The learned Additional Government Pleader appearing for the respondents would submit that in fact the authority concerned has shown leniency and directed the petitioner to deposit 10% alone, which does not call for any interference.

5. In view of the above and taking into consideration of the fact that the petitioner had already paid 25% of the tax at the time of filing of appeal, now, the petitioner, in each Writ Petition, will deposit another 10% of the tax amount and both for the remaining amount of tax as well as penalty, the petitioner will execute a personal bond within a period of three weeks from the date of receipt of a copy of this order. It is made clear that if there is any violation to comply with any one of the conditions, the modification granted under this order will not enure to the benefit and the earlier order of the authority concerned will automatically be restored.

6. The Writ Petitions are disposed of on the above terms. No costs.

Sd/-
Assistant Registrar(AS)

/True copy/

Sub Assistant Registrar

NB

To

1.The Assistant Commissioner [CT],
Aruppukottai.

2.The Appellate Deputy Commissioner [CT],
Virudhunagar.

+2cc to MR.S.Karunakar, ADVOCATE IN SR NOS. 11443 & 11444
+1cc to Special Government Pleader Sr NO. 11834

COMMON ORDER MADE IN
W.P.(MD)No.3273 and 3274 of 2015
10.03.2015

rg.25.03.2015 2p/6c.