



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.03.2015

CORAM:

THE HONOURABLE MR. JUSTICE B. RAJENDRAN

W.P. (MD) No. 3321 of 2015

WEB COPY

M/s. J.P. Thangamaligai,
Represented by its Partner, K.S. Jaikumar,
No. 15, Jhansi Rani Complex,
New Cinema Bazaar, Madurai.

: Petitioner

Vs.

1. The Commercial Tax Officer,
South Avani Moola Street Assessment Circle,
Madurai.

2. The Appellate Deputy Commissioner [CT],
Madurai [South], Madurai.

: 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.8 of 2015 in VAT A.P.No.28 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

ORDER

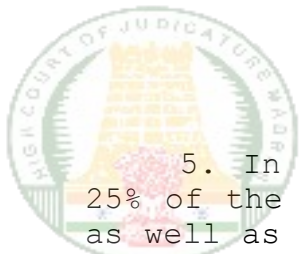
Mr. A. Muthukaruppan, learned Additional Government Pleader, takes notice for the respondents. By consent, the Writ Petitions are taken up for disposal at the stage of admission itself.

2. The petitioner challenges the order of the second respondent in S.P.No.8 of 2015 in VAT A.P.No.28 of 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 in the Stay Application preferred by the petitioner, the first respondent directed the petitioner to pay a further amount of Rs. 19,042/- on the disputed tax and file security bond for the balance amount of tax as well as penalty. 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 of tax as well as penalty, as held by this Court, cited supra.

<https://hcservices.ecourts.gov.in/hcservices/>

4. Heard the learned Additional Government Pleader appearing for the respondents also.



5. In view of the above, now, the petitioner will deposit another 25% of the disputed 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 Petition is disposed of on the above terms. No costs.

Sd/-

Assistant Registrar(T&P)

/TRUE COPY/

Sub Assistant Registrar

To

1.The Commercial Tax Officer,
South Avani Moola Street Assessment Circle,
Madurai.

2.The Appellate Deputy Commissioner [CT],
Madurai [South], Madurai.

+1cc to Mr.S.Karunakar,Advocate, SR.No.11442

+1cc to Special Govt.Pleader SR.No.11835

ORDER MADE IN
W.P. (MD) No.3321 of 2015
10.03.2015

NB

PA/25.03.2015/2P/5C