

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.10844 of 2016 and
W.M.P.No.9467 of 2016

Tvl.Sai Steel Traders,
rep by its Proprietor,
S.Senthil,
No.65, Duban Kumarasamy Street,
Namakkal. ... Petitioner

Vs.

- 1.The Commercial Tax Officer,
Namakkal Town Assessment Circle,
Namakkal.
- 2.The Appellate Deputy Commissioner (CT),
C.T.Building, Salem. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a Writ of Certiorari to call for the records on the file of the 2nd respondent in S.P.No.1/16 in A.P.No.VAT.1/16 dated 29.02.2016 and quash the same in so far as the direction to file security in the form of Bank Guarantee or immovable property is concerned only.

For Petitioner : Mr.R.Senniappan
For Respondents: Mr.Cibi Vishnu,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records on the file of the 2nd respondent in S.P.No.1/16 in A.P.No.VAT.1/16 dated 29.02.2016 and to quash the same in so far as the direction to file security in the form of Bank Guarantee or immovable property is concerned only.

2.The respondent passed the impugned order dated 29.02.2016 directing the petitioner to pay 25% of the tax prayed in the stay petition to be stayed (i.e.) Rs.47,077/- out of tax arrears of Rs.1,88,309/- before the Assessing Authority on or before 29.03.2016. So far as the remaining tax amount of Rs.1,41,232/- and the entire penalty of

Rs.2,97,160/- was ordered to be stayed absolutely till the disposal of the appeal. Further, the respondent directed the petitioner to file sufficient security by way of Bank Guarantee or immovable property for the stayed amount of Rs.4,38,392/- on or before 29.03.2016.

3.The learned counsel for the petitioner submitted that the petitioner is willing to give personal bond instead of Bank Guarantee directed by the respondent.

4.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the petitioner can be permitted to give personal bond instead of Bank Guarantee.

5.In view of the submissions made by the learned counsel on either side, I modify the order passed by the 2nd respondent on 29.02.2016 by directing the petitioner to give personal bond for a sum of Rs.4,38,392/- before the Assessing Authority within a period of two weeks from the date of receipt of a copy of this order. In other aspects, the order passed by the 2nd respondent on 29.02.2016 shall remain unaltered.

6.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

va
To

1.The Commercial Tax Officer,
Namakkal Town Assessment Circle, Namakkal.

2.The Appellate Deputy Commissioner (CT),
C.T.Building, Salem.

1 cc to Special Government Pleader(Taxes) Sr.18622

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GJ(CO)
EU 28.03.16