

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.11591 of 2016 and

W.M.P.Nos.9989 & 9990 of 2016

M/s.Thiyagu Agencies,
rep by its Proprietor - M.Thiyagarajan
No.45, Subramaniyan Koil Street,
Panapakkam, Arakonam Taluk,
Vellore District. Petitioner

Vs.

- 1.The Deputy Commercial Tax Officer,
Arakonam Assessment Circle,
Arakonam, Vellore District.
- 2.The Appellate Deputy Commissioner (CT),
Commercial Taxes Building,
Vellore, Vellore District. 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 his proceedings in S.P.No.16/2016 in APV.729/2015 dated 29.02.2016 and set aside the same in so far as it directs the petitioner to furnish security for the balance of disputed taxes and penalty due for the assessment year 2012-13 under the TNVAT Act, 2006.

For Petitioner : Mrs.R.Hemalatha

For Respondents: Mr.S.Kanmani Annamalai,
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 his proceedings dated 29.02.2016 and to set aside

the same in so far as it directs the petitioner to furnish security for the balance of disputed taxes and penalty due for the assessment year 2012-13 under the TNVAT Act, 2006.

2.The learned counsel for the petitioner submitted that the 2nd respondent has passed the order dated 29.02.2016 directing the petitioner to file Bank Guarantee or Security Deposit for the remaining balance of Rs.5,39,277/- (i.e.) Rs.30,255/- towards tax and Rs.5,09,022/- towards penalty on or before 29.03.2016 and that the petitioner is not in a position to give Bank Guarantee for the said amount and instead, the petitioner may be permitted to give personal bond for the said amount.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the petitioner may be directed to give personal bond for the sum of Rs.5,39,277/- instead of Bank Guarantee as directed by the 2nd respondent.

4.Having regard to 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.5,39,277/- 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.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

To

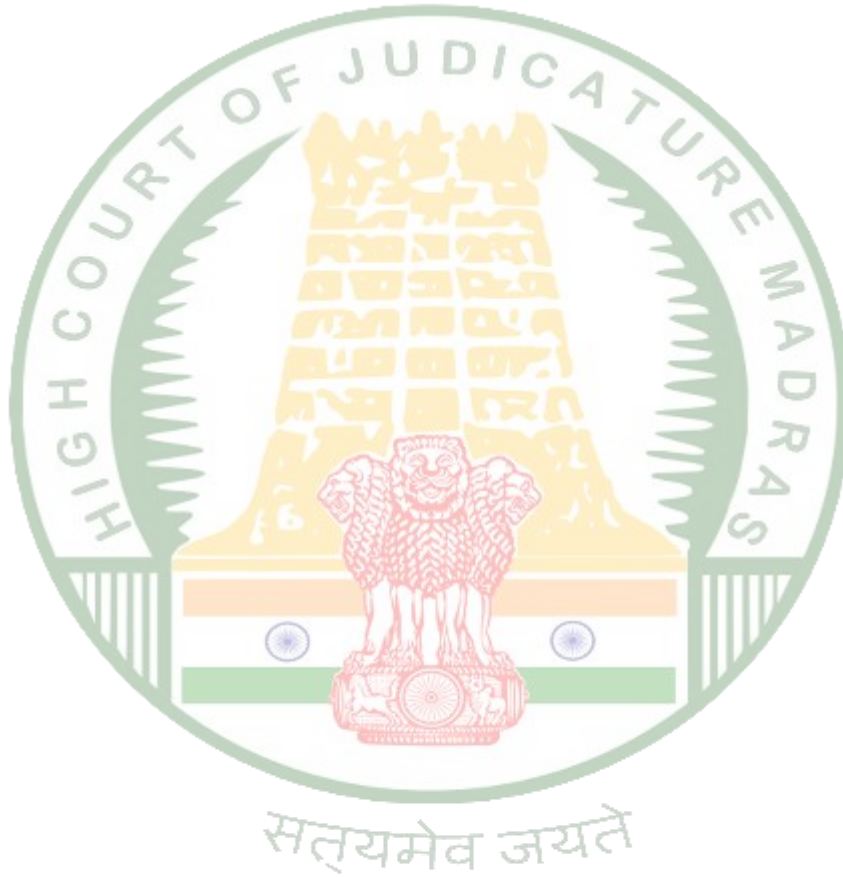
1.The Deputy Commercial Tax Officer,
Arakonam Assessment Circle,
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2.The Appellate Deputy Commissioner (CT),
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+1cc to M/S.R.Hemalatha, Advocate Sr.19343

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vd(CO)
srg(12/04/2016)



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