

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.13635 to 13638 of 2016 and
W.M.P.Nos.11934 to 11937 of 2016

Shri Balaji Agencies
rep by its Partner Al.Lakshmann
No.14, South Phase Developed Plot,
Industrial Estate Guindy,
Chennai - 600 032. Petitioner in all W.Ps

Vs.

- 1.The Appellate Deputy Commissioner (CT),
East, 3rd Floor, Annex Building,
Greams Road, Chennai - 600 006.
- 2.The Assistant Commissioner (CT),
Nandambakkam Assessment Circle,
No.17, Loganathan Nagar,
2nd Street, 100 Feet Road,
Choolaimedu, Chennai - 600 118. Respondents in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the impugned proceedings of the 1st respondent passed in S.P.Nos.38 of 2016, 37 of 2016, 36 of 2016 and 35 of 2016 in APV Nos.379/2015, 378/2015, 377/2015 and 376/2015 dated 29.03.2016 and to quash the same and further direct the 2nd respondent to accept personal bond for the sum of Rs.37,26,481/-, Rs.51,31,693/-, Rs.57,18,267/- and Rs.47,35,408/- respectively, pending disposal of appeals in APV Nos.379/2015, 378/2015, 377/2015 and 376/2015 before the 1st respondent.

For Petitioner : Mr.N.Murali
(in all W.Ps)

For Respondent : Mr.Cibi Vishnu,
(in all W.Ps) Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the impugned

proceedings of the 1st respondent passed in S.P.Nos.38 of 2016, 37 of 2016, 36 of 2016 and 35 of 2016 in APV Nos.379/2015, 378/2015, 377/2015 and 376/2015 dated 29.03.2016 and to quash the same and further direct the 2nd respondent to accept personal bond for the sum of Rs.37,26,481/-, Rs.51,31,693/-, Rs.57,18,267/- and Rs.47,35,408/- respectively, pending disposal of appeals in APV Nos.379/2015, 378/2015, 377/2015 and 376/2015 before the 1st respondent.

2.By order dated 29.03.2016, the 1st respondent granted an order of interim stay till the disposal of the cases on condition the petitioner paying the total sum of Rs.21,20,044/-, being 25% of the disputed tax and to file Bank Guarantee to the satisfaction of the Assessing Officer for the balance tax of Rs.1,71,91,805/-.

3.The learned counsel for the petitioner submitted that the orders passed by the 1st respondent may be modified to the effect that the petitioner may be directed to pay a consolidated sum of Rs.10,00,000/- (Rupees Ten Lakhs only) and may be permitted to give Personal Bond for the balance tax amount of Rs.1,83,11,846/-.

4.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the impugned orders passed by the 1st respondent dated 29.03.2016 may be modified as submitted by the learned counsel for the petitioner.

5.In view of the submissions made by the learned counsel on either side, the orders passed by the 1st respondent is modified as there shall be an order of stay till the disposal of the cases on condition the petitioner paying a consolidated sum of Rs.10,00,000/- (Rupees Ten Lakhs only) and to give Personal Bond to the satisfaction of the Assessing Authority for the balance amount of Rs.1,83,11,846/- within a period of two weeks from the date of receipt of a copy of this order. In other aspects, the orders passed by the 1st respondent dated 29.03.2016 shall remain unaltered.

6.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

1.The Appellate Deputy Commissioner (CT),
East, 3rd Floor, Annex Building,
Greams Road, Chennai - 600 006.

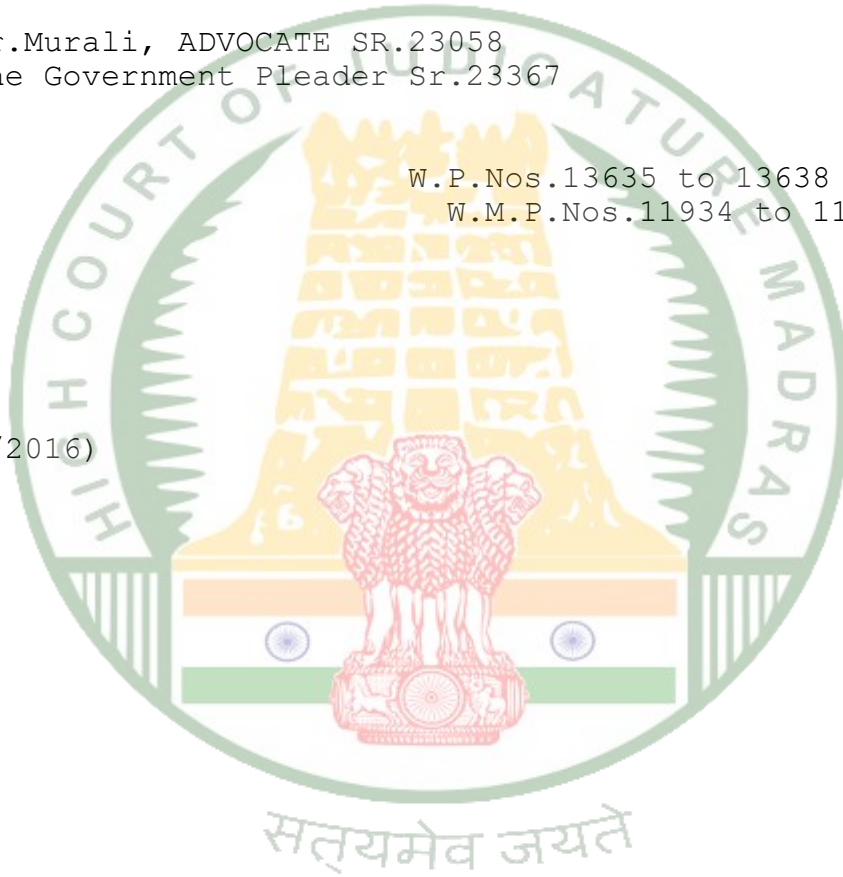
2.The Assistant Commissioner (CT),
Nandambakkam Assesment Circle,
No.17, Loganathan Nagar,
2nd Street, 100 Feet Road,
Choolaimedu, Chennai - 600 118.

+4cc to Mr.Murali, ADVOCATE SR.23058

+1CC to the Government Pleader Sr.23367

W.P.Nos.13635 to 13638 of 2016 and
W.M.P.Nos.11934 to 11937 of 2016

nm(CO)
srg(26/04/2016)



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