

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.13773 of 2016 and
W.M.P.No.12076 of 2016

M/s.Doodam Engineering Private Limited
rep by its Director
66B, 2nd Floor, River View Enclave,
IPS Colony, Manapakkam,
Chennai - 600 125. Petitioner

Vs.

- 1.The Appellate Deputy Commissioner (CT) East,
C.T.New Building, 3rd Floor,
Greaves Road,
Chennai - 600 006.
- 2.The Commercial Tax Officer (CT),
Nandambakkam Assessment Circle,
Chennai. Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 1st respondent in S.P.No.25/2016 in APV No.27/2016 dated 17.03.2016 and to quash the same and to further direct the 1st respondent to grant an absolute stay for the balance of tax without insisting upon further payment and furnishing of security pending disposal of the appeal on the file of the 1st respondent.

For Petitioner : Mrs.Hema Muralikrishnan

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 certiorarified mandamus to call for the records of the 1st respondent in S.P.No.25/2016 in APV No.27/2016 dated 17.03.2016 and to quash the same and to further direct the 1st respondent to grant an absolute stay for the balance of tax without insisting upon further payment and furnishing of security pending disposal of the appeal on the file of the 1st respondent.

2.The learned counsel for the petitioner submitted that while passing the impugned order dated 17.03.2016 the respondent had wrongly mentioned that 25% of the disputed tax comes to Rs.7,67,094/-, when actually 25% comes only to Rs.3,83,548/-. Further, the learned counsel submitted that instead of furnishing Bank Guarantee, the petitioner may be permitted to give Personal Bond for the balance tax amount of Rs.30,68,379/-.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the respondent had wrongly mentioned as Rs.7,67,094/- instead of Rs.3,83,548/- and the same may be rectified and that the petitioner may be permitted to give Personal Bond instead of Bank Guarantee.

4.Having regard to the submissions made by the learned counsel on either side, the impugned order dated 17.03.2016 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 sum of Rs.3,83,548/- being 25% of the disputed tax and to give Personal Bond to the satisfaction of the Assessing Officer for the balance tax amount of Rs.30,68,379/- within a period of two weeks from the date of receipt of a copy of this order. In other aspects, the order of 1st respondent dated 17.03.2016 shall remain unaltered.

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

Sd/-

Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

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To

1.The Appellate Deputy Commissioner (CT) East,
C.T.New Building, 3rd Floor,
Greens Road,
Chennai - 600 006.

2.The Commercial Tax Officer (CT),
Nandambakkam Assessment Circle,
Chennai.

+1 cc to Mr.L.Muralikrishnan, Advocate, sr.23290

+1 cc to Government Pleader, sr.23544

W.P.No.13773 of 2016
and W.M.P.No.12076 of 2016

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kra 29.04.2016

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