

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.04.2016

CORAM

THE HONOURABLE MR. JUSTICE M.DURAI SWAMY

W.P.No.14084 of 2016
and
W.M.P.No.12295 of 2016

M/s.Mahaluxmi Edible Oils Pvt.Ltd.,
rep.by its Managing Director S.Srinivasan
No.18/19, Vivekanand Nagar, First Street,
VRN Complex, Bye Pass Road,
Gummidipoondi - 601 201. ... Petitioner

Vs

1. The Commercial Tax Officer,
Gummidipoondi, Assessment Circle,
No.38, GNT Road, II Floor,
Gummidipoondi - 601 201,
2. The Appellate Deputy Commissioner (CT)
North (FAC), III Floor, Commercial Taxes
Annexe Building, Greams Road,
Chennai - 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking for the relief of issuance of writ of certiorarified mandamus to call for the records on the files of the second respondent in S.P.No.18/2016 in APC.No.8/2016 dated 14.3.2016 and quash the same as illegal and direct the second respondent to grant absolute stay for the balance about 50% of disputed tax amount without insist upon furnishing of bank guarantee till the disposal of the appeal in APC.No.8/2016.

For Petitioner : Mr.P.Prithivi Chopda

For Respondents : Mr.Manoharan Sundaram,
Additional Government Pleader (Taxes)

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 on the file of the 2nd respondent in S.P.No.18/2006 in APC No.8/2006 dated 14.3.2016 and to quash the same and direct the 2nd respondent to grant absolute stay for the balance 50% of the disputed tax amount without insisting upon furnishing bank guarantee till the disposal of the appeal.

2. The 2nd respondent by order dated 14.3.2016 granted an order of interim stay till the disposal of the appeal on condition the petitioner paying a sum of Rs.92,073/-, being 25% of the disputed tax and file bank guarantee to the satisfaction of the Assessing Officer for the balance of tax of Rs.1,83,927/- on or before 13.4.2016.

3. Learned counsel appearing for the petitioner submitted that the petitioner had complied with the 1st condition viz., the payment of Rs.92,723/-. With regard to the furnishing of bank guarantee, the learned counsel appearing for the petitioner submitted that instead of the bank guarantee, the petitioner may be permitted to give personal bond to the tune of Rs.1,83,927/-.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondent submitted that the petitioner may be permitted to give personal bond instead of bank guarantee for the amount of Rs.1,83,927/- specified in the impugned order dated 14.3.2016.

5. In view of the submissions made by the learned counsel appearing on either side, I permit the petitioner to give a personal bond for a sum of Rs.1,83,927/- within a period of two weeks from the date of receipt of a copy of this order, instead of the bank guarantee directed to be furnished in the impugned order. The other aspects of the impugned Order dated 14.3.2016 passed by the 2nd respondent shall remain unaltered. ***The personal bond to be given by the petitioner shall remain in force till the disposal of the appeal.**

6. With the above observation, the writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS II)

Dated:15/04/2016

*Amended as per
order of this Court
Dated 22/04/2016

Sd/-

Assistant Registrar(CSII)

Dated:27/04/2016

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer,
Gummidipoondi, Assessment Circle,
No.38, GNT Road, II Floor,
Gummidipoondi - 601 201, | Corrected Order to be
Substituted to the
order already
despatched on
18/04/2016
2. The Appellate Deputy Commissioner (CT)
North (FAC), III Floor,
Commercial Taxes
Annexe Building,
Greens Road,
Chennai - 600 006.

+lcc to Mr.T.PramodKumar Chopda, Advocate, S.R.No.23238

+lcc to the Special Government Pleader(T), S.R.No.25207

SKV(CO)
CA(15/04/2016)
srg 27/04/2016

W.P.No.14084 of 2016



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