

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.15595 of 2016 &

W.M.P.No.13564 of 2016

Clean Air Systems
Rep by its Partner
R.Ravi
No.4, 1st Floor
100 Feet Road
Chennai-600 106

... Petitioner

v.

1 Appellate Deputy Commissioner
(CT) Central-Chennai
C.T.Building Annexure
3rd Floor, Greams Road
Chennai-600 006

2 Assistant Commissioner (CT)
Vadapalani Assessment Circle
No.1, Greams Road
Chennai-600 006

.. Respondents

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the 1st respondent passed in S.P.No. 9/16 in APVAT 65/16 dated 24.03.2016 and to quash the same in so far as directing the petitioner to furnish Bank Guarantee for tax and penalty of Rs.10,96,587/- and further direct the 1st respondent to accept personal bond for the sum of Rs.10,96,587/- instead of Bank Guarantee pending disposal of appeal in APVAT 65/16 and issue any other writ or order.

For Petitioner : Mr.R.Kumar

For Respondents : Mr.Manoharan Sundaram
Addl. Govt. Pleader (Taxes)

ORDER

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 first respondent in the impugned proceedings dated 24.03.2016, to quash the same in so far as directing the petitioner to furnish Bank Guarantee for tax and penalty of Rs.10,96,587/- and further direct the first respondent to accept personal bond for the sum of Rs.10,96,587/- instead of Bank Guarantee pending disposal of appeal in APVAT 65/16.

2. The only grievance of the petitioner is that the respondent while granting an order of interim stay, directed the petitioner to pay a sum of Rs.1,96,183/- being 25% of the disputed amount of tax due before the Assessing Authority and with regard to the balance amount of tax and penalty of Rs.10,96,587/-, the petitioner was directed to give Bank Guarantee. The learned counsel appearing for the petitioner submitted that instead of giving Bank Guarantee, the petitioner may be directed to give personal bond for the said sum of Rs.10,96,587/-.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes) takes notice for the respondents and submitted that the impugned order may be modified by directing the petitioner to execute personal bond instead of Bank Guarantee.

4. Having regard to the submissions made by the learned counsel on either side, the impugned order passed by the first respondent is modified as follows:-

There shall be an order of interim stay till the disposal of the appeal on condition that the petitioner giving personal bond for a sum of Rs.10,96,587/-, 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 first respondent dated 24.03.2016 shall remain unaltered.

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

-s/d/-
Assistant Registrar

True Copy

Sub-Assistant Registrar

Rj

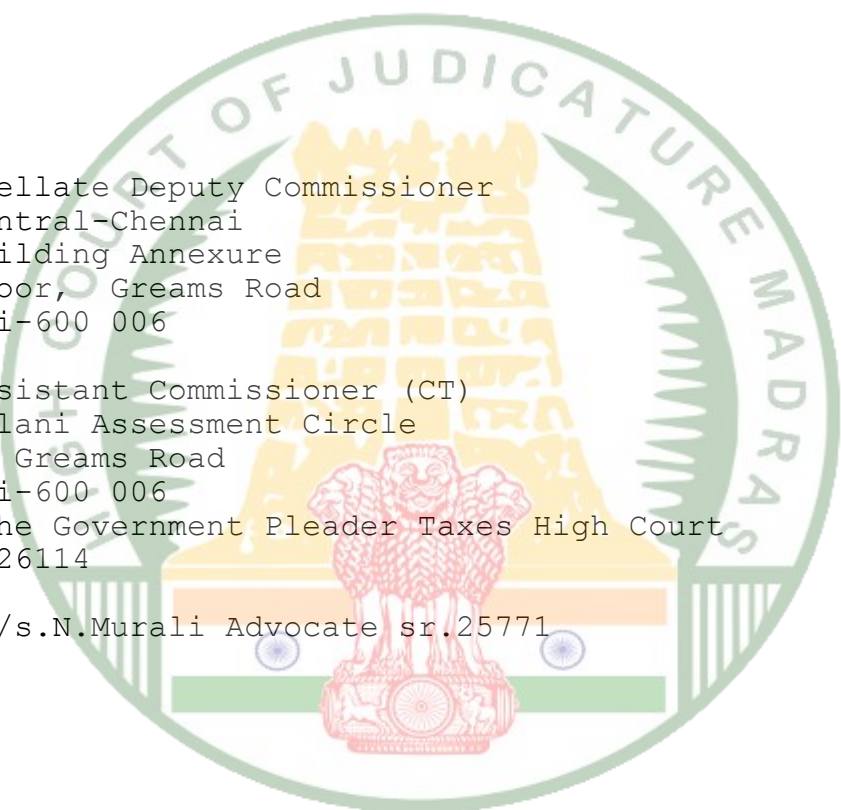
To

1 The Appellate Deputy Commissioner
(CT) Central-Chennai
C.T.Building Annexure
3rd Floor, Greams Road
Chennai-600 006

2 The Assistant Commissioner (CT)
Vadapalani Assessment Circle
No.1, Greams Road
Chennai-600 006

+1 cc to the Government Pleader Taxes High Court
Madras sr.26114

+1 cc to M/s.N.Murali Advocate sr.25771



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