

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.16106 of 2016 and
W.M.P.No.13904 of 2016

M/s.Arkema Peroxides India Private Ltd.,
No.628, Anna Salai, 1st Floor,
Balmer Lawrie House,
Teynampet, Anna Salai, Chennai - 600 014
rep by its Authorised Signatory ... Petitioner

Vs.

- 1.The Appellate Deputy Commissioner (CT) (East),
CT Building Annexe, 3rd Floor, Greams Road,
Chennai - 600 006.
- 2.The Assistant Commissioner (CT),
Mylapore Assessment Circle,
Chennai - 600 028. ... 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 culminating in its interim order on Stay Petition S.P.No.33/2016 dated 07.04.2016 in Appeal APC No.13/2016 and to quash the same and to direct the 1st respondent to dispose of the Appeal APC No.13/2016 on merits without insisting on any pre-deposit.

For Petitioner : Ms.L.Maithili

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

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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 culminating in its interim order on Stay Petition S.P.No.33/2016 dated 07.04.2016 in Appeal APC No.13/2016 and to quash the same and to direct the 1st respondent to dispose of the Appeal APC No.13/2016 on merits without insisting on any pre-deposit.

2.The learned counsel appearing for the petitioner submitted that by order dated 07.04.2016, the 1st respondent, while granting an order of interim stay, directed the petitioner to pay 25% of the disputed tax and to file Bank Guarantee to the satisfaction of the Assessing Officer for the balance tax of Rs.10,71,752/-. Further, the learned counsel submitted that the petitioner may be permitted to give Personal Bond instead of Bank Guarantee for the sum of Rs.10,71,752/-.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the petitioner may be permitted to give Personal Bond instead of Bank Guarantee.

4.In view of the submissions made by the learned counsel on either side, the order dated 07.04.2016 is modified by directing the petitioner to pay 25% of the disputed tax and to give Personal Bond for a sum of Rs.10,71,752/- being the balance tax payable by the petitioner, within a period of two weeks from the date of receipt of a copy of this order. The order of stay shall be in force till the disposal of the appeal. In other aspects, the order dated 07.04.2016 shall remain unaltered.

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

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

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

2.The Assistant Commissioner (CT),
Mylapore Assessment Circle,
Chennai - 600 028.

+lcc to the Special Government Pleader Sr.27120

+lcc to M/S.L.Maithili, Advocate & Associates Sr.26759

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srg 29/04/2016