IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.16554, 16555 and 16556 of 2016
and
WMP Nos.14294 to 14299 of 2016

M/s Anbu Traders,
rep by its Proprietor - M.Anbuazagan,
No.256, Mayandipuram Street,
Kilpudupakkam,
Cheyyar,
Tiruvannamalai District.... Petitioner in both the writ petitions

v.

1. The Deputy Commercial Tax Officer,
Vandavasi, Tiruvannamalai District

2. The Appellate Deputy Commissioner (CT),
Commercial Taxes Building,
Vellore, Vellore District. .... Respondents in both the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorarified Mandamus to call for the records on the file of the second respondent in his proceedings in SP Nos.32/2016 in AP 1038/15, 33/2016 in AP 1039/15 and 34/2016 in AP 1040/15 dated 29.03.2016 and quash the same insofar as it directs the petitioner to furnish security for the balance of disputed taxes and penalty due for the assessment years 2011-2012, 2012-2013 and 2013-2014, under TNVAT Act, 2006.

For Petitioners : Mrs.R. Hemalatha

For Respondents : Mr.S. Manoharan Sundaram AGP

COMMON ORDER

The petitioner has filed the above writ petitions to issue writs of Certiorarified Mandamus to call for the records on the file of the second respondent in his proceedings in SP Nos.32/2016 in AP 1038/15, 33/2016 in AP 1039/15 and 34/2016 in

AP 1040/15 dated 29.03.2016 and quash the same insofar as it directs the petitioner to furnish security for the balance of disputed taxes and penalty due for the assessment years 2011-2012, 2012-2013 and 2013-2014 under TNVAT Act, 2006.

2. The learned counsel for the petitioner submitted that the second respondent, while granting an interim order, directed the petitioner to pay 25% of the disputed tax and to file bank guarantee for the balance of disputed taxes and penalty. The learned counsel for the petitioner further submitted that instead of giving bank guarantee, the petitioner may be permitted to give personal bond for the balance of disputed taxes and penalty due for the Assessment Years 2011-2012, 2012-2013 and 2013-2014.

3. Tmt.S.Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondents, submitted 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 order, passed by the second respondent dated 29.03.2016 is modified by permitting the petitioner to give personal bond for a sum of Rs.1,34,778/-; Rs.7,60,670 and Rs.11,61,882/- within a period of two weeks from the date of receipt of copy of this. The interim order, granted by the second respondent shall be in force till the disposal of the appeal. In other aspects, the order, passed by the second respondent dated 29.03.2016 shall remain unaltered.

5. It is made clear that the personal bond shall be in force till the disposal of the appeal, by the second respondent. With these observations, the writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

sr

s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

To

1. The Deputy Commercial Tax Officer,
Vandavasi, Tiruvannamalai District

2. The Appellate Deputy Commissioner (CT),
Commercial Taxes Building,
Vellore, Vellore District

+ 3 ccs to Mr.R.Hemalatha, Advocate SR 27330

pvs(co)
prk2/5

W.P.Nos.16554 to 16556 of 2016