

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 04.05.2016

CORAM

THE HONOURABLE MR.JUSTICE K.K.SASIDHARAN

Writ Petition No.17199 of 2016 and
W.M.P.No.14673 of 2016

Ashok Leyland Limited

(Represented by its Deputy General Manager

- Corporate Taxes),

K.K.Sekar,

No.I, Sardhar Patel Road,

Guindy,

Chennai - 600 032.

... Petitioner

Versus

1.The Deputy Commissioner (CT) III,

Large Taxpayers Unit,

Dugar Towers,

34, Marshalls Road,

Egmore, Chennai - 600 008.

2. The Joint Commissioner (CT) (Appeals),

III Floor, C.T. Annexe Building,

Greams Road,

Chennai - 600 006.

... Respondents

Prayer: Petition has been filed under Article 226 of the Constitution of India seeking Writ of Certiorari calling for the records on the file of the second respondent herein in S.P.No.36/16 in A.P.48/16 dated 31.03.2016 as modified in SP No.36/16 in AP No.48/16 (modification) dated 27.4.2016 arising out of AP No.48/16 quashing the same in so far as it results in direction to furnish bank guarantee for the balance amount of Rs.4,34,52,125/-.

For Petitioner : Mr.N.Inbarajan

For Respondents: Mr.Kanmani Annamalai,
Addl. Government Pleader (T)

O R D E R

Heard the learned Counsel for the petitioner and the Special Government Pleader (Taxes) on behalf of the respondents.

2. This writ petition is directed against the order dated 27.04.2016 whereby and whereunder the second respondent directed the petitioner to furnish bank guarantee for a sum of Rs.4,34,52,125/- as a pre-condition for grant of stay. Feeling aggrieved by the condition to furnish bank guarantee, the petitioner has come up with this writ petition.

3. The learned counsel for the petitioner by placing reliance on an Order passed by this Court dated 06.01.2016 in W.P.Nos.224 to 227 of 2016 submitted that under identical circumstances, this Court directed the assessee to furnish self bond instead of Bank Guarantee.

4. The learned Additional Government Pleader fairly submitted that similar order could be passed in the present matter.

5. The second respondent granted stay of the Order subject to certain conditions. The condition regarding furnishing of Bank Guarantee made the petitioner to file this writ petition. The petitioner has already paid 50% of the disputed tax. The bank guarantee was directed to be given in respect of the remaining amount of tax.

6. By following the earlier order passed by this Court in W.P.Nos.224 to 227 of 2016, there shall be a direction to the petitioner to furnish a self bond undertaking to pay a sum of Rs.4,34,52,125/- instead of furnishing bank guarantee.

7. The Order passed by the second respondent dated 27.04.2016 is modified to the above extent. The petitioner is granted two (2) weeks time to furnish self bond.

8. This Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

सत्यमेव जयते

Sd/-

Vacation Officer

/true copy/

Sub Asst. Registrar

vrc

To

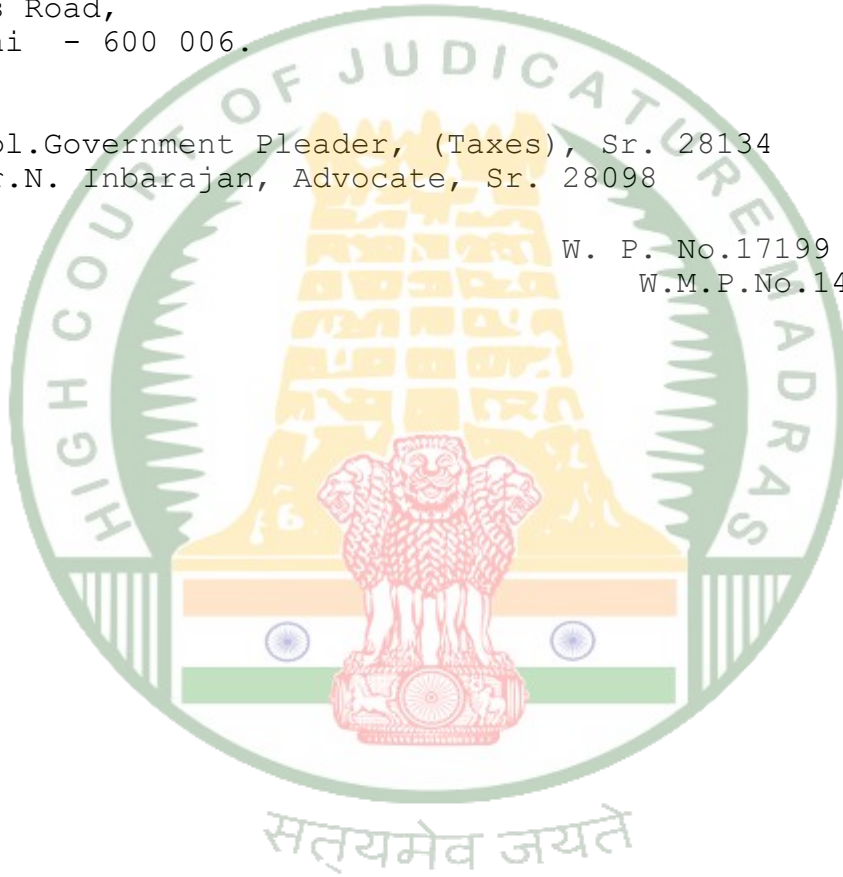
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1 cc to Spl.Government Pleader, (Taxes), Sr. 28134
1 cc to Mr.N. Inbarajan, Advocate, Sr. 28098

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