

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.05.2016

CORAM:

THE HONOURABLE MR. JUSTICE N.KIRUBAKARAN

W.P. Nos.17672 and 17673 of 2016
and
W.M.P.Nos.15364 to 15367 of 2016

M/s.S.S.Ceramics and Sanitaryware
rep.by its Proprietor -A.Sultan
No.113, C.K.C.Road
Tirupattur 635 601
Vellore District.

... Petitioner in both WPs

vs.

1. The Assistant Commercial Tax Officer
Tirupattur
Vellore District.

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

.. Respondents in both WPs

Prayer: Writ Petitions filed under Article 226 of the Constitution of India, for the issuance of a writ of certiorari to call for the records on the file of the second respondent in his proceedings in SP No.30/2016 in AP 543/2015 and SP No.31/2016 in AP 885/2015 respectively dated 29.03.2016; to quash the same in so far as it directs the petitioner to furnish security for the balance of disputed taxes and penalty due for the assessment years 2013-14 and 2014-15 under the TNVAT Act, 2006.

For Petitioner
in both WPs : Mrs.R.Hemalatha

For Respondents : Mr. V.Haribabu
in both WPs Government Advocate (Taxes)

COMMON ORDER

These writ petitions have been filed as against the orders dated 29.03.2016 passed by the second respondent, in and by which the petitioner was directed to pay another 25% of the disputed tax within one month and also to produce Bank Guarantee or security deposit as per rules for the disputed taxes and penalty due in respect of the assessment years 2013-14 and 2014-15, seeking modification of the same.

2. Heard Mrs.R.Hemalatha, learned counsel appearing for the petitioner and Mr.V.Hari Babu, learned Government Advocate (Taxes) appearing on behalf of the respondents.

3. It is seen that under similar circumstances this Court in W.P.Nos.16554 to 16556 of 2016 by order dated 29.04.2016 modified the order passed by the Appellate Authority by permitting the petitioner therein to give personal bond for the balance of disputed tax and penalty due.

4. Following the same, the order dated 29.03.2016 passed by the Appellate Authority is modified permitting the petitioner to execute a personal bond for a sum of Rs.11,72,494/- and Rs.4,07,822/- respectively for the assessment years 2013-14 and 2014-15, being balance of disputed tax and penalty amount within a period of two weeks from the date of receipt of a copy of this order. 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. It is also made clear that the personal bond executed shall be in force till the disposal of the appeal by the second respondent.

5. With the above observation, both these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

vj2

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

1. The Assistant Commercial Tax Officer
Tirupattur
Vellore District.

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

+ 2 ccs to M/s.R.Hemalatha, Advocate SR 28259

+ 1 cc to Spl.Govt.Pleader SR 28328

ksj(co)
prk30/5

W.P.Nos.17672 and 17673 of 2016