

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.6.2016

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition Nos.18683 & 18684 of 2016
& WMP.Nos.16333 to 16336 of 2016

Tvl.Next Retail India Ltd. rep.
by its Authorized Signatory ... Petitioner in both WPs
Vs

1. The Appellate Deputy Commissioner (CT),
Central-Chennai, Chennai-6.
2. The Assistant Commissioner (CT),
Kodambakkam Assessment Circle,
Chennai-6. ... Respondents in both WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorarified Mandamus to call for the records of the first respondent respectively in S.P.No.28/2016 in A.P.V.498/2015-VAT and S.P.No.29/2016 in A.P.V.499/2015-VAT, both dated 13.4.2016, quash the same in so far as the direction to file security in the form of bank guarantee or immovable property and direct the second respondent to accept personal bond in lieu of bank guarantee for the balance of 50% of the tax due and entire penalty of Rs.30,08,416/- and Rs.9,64,180/- respectively.

For Petitioner : Mr.A.Ravichandran

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader

COMMON ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondents. Heard both. By consent, the writ petitions are taken up for final disposal.

2. The petitioner has come up with the above writ petitions challenging the orders passed by the first respondent in so far as the direction to file security in the form of bank guarantee and to direct the second respondent to accept personal bond in lieu of bank guarantee.

3. The second respondent passed assessment orders against the petitioner for the assessment years 2012-13 and 2013-14. Aggrieved by them, the petitioner preferred appeals before the first respondent. By the impugned orders, the first respondent granted an order of interim stay directing the petitioner to pay a sum of Rs.12,62,840/- and Rs.4,56,089/-. For the balance of tax and penalty, the petitioner was directed to furnish bank guarantee. The petitioner is aggrieved by such a condition.

4. The learned Additional Government Pleader submits that the petitioner may be permitted to give personal bond instead of bank guarantee as directed by the first respondent.

5. Having regard to the submission made by the learned counsel on either side, the writ petitions are disposed of with a direction to the petitioner to execute a personal bond for Rs.30,08,416/- (Rupees thirty lakhs eight thousand four hundred and sixteen only) and Rs.9,64,180/- (Rupees nine lakhs sixty four thousand one hundred and eighty only), both towards 50% of tax and entire penalty, in lieu of bank guarantee, within a period of two weeks from the date of receipt of a copy of this order. In all other aspects, the impugned orders passed by the first respondent will remain unaltered. No costs. Consequently, the above MPs are closed.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

RS

To

1.The Appellate Deputy Commissioner (CT),
Central-Chennai, Chennai-6.

2.The Assistant Commissioner (CT),
Kodambakkam Assessment Circle,
Chennai-6.

+1cc to Mr.A.Ravichandran, Advocate, S.R.No.29740
+1cc to the Special Government Pleader(T), S.R.No.29953

WP.Nos.18683 & 18684 of 2016 &
WMP.Nos.16333 to 16336 of 2016

BVR(CO)
CA(08/06/2016)