

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.22359 to 22365 of 2016
and

W.M.P.Nos.19068 to 19074 of 2016

M/s.Annai Agencies

Represented by its Proprietor

532, Telugu Colony Road

Kavarapettai - 601 206.

... Petitioner in all WPs

...Vs...

1.The Appellate Deputy Commissioner (CT) - North(FAC)

CT New Building

Third Floor, Greams Road

Chennai - 600 006.

2.The Assistant Commissioner (CT)

Ponneri Assessment Circle

Chennai

... Respondents in all WPs

Prayer:

Writ 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 first respondent in the impugned proceedings S.P.No.06 to 12 of 2016 in APV No.06 to 12 of 2016 dated 08.06.2016, quash the same and the petitioner may be permitted to give a personal bond in substitution of the Bank Guarantee in respect of the amount of balance of tax and penalty to the extent of Rs.93,136/- Rs.5,14,720/-, Rs.15,06,499/-, Rs.93,349/-, Rs.17,58,299/-, Rs.2,46,228 and Rs.15,34,563/- respectively pending disposal of the statutory appeal in APV No.06 to 12 of 2016 with the first respondent.

For Petitioner

in all WPs

: Mr.K.Vaitheeswaran

For Respondent

in all WPs

: Mr.Manokaran Sundaram, A.G.P.,

COMMON ORDER

Heard Mr.K.Vaitheeswaran, learned Counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader accepting notice on behalf of the respondents and with the consent of either side, these writ petitions are taken up for final disposal.

2.The petitioner has filed the above writ petitions for issuance of a Writ of Certiorarified Mandamus to call for the records of the first respondent in the impugned proceedings dated 08.06.2016, quash the same and permit the petitioner to give a personal bond in substitution of the Bank Guarantee in respect of the amount of balance of tax and penalty, pending disposal of the statutory appeals pending with the first respondent.

3.The petitioner filed an appeal before the first respondent against the order of assessment passed by the second respondent. In these writ petitions, the petitioner has challenged the orders dated 08.06.2016 passed by the first respondent, while granting an order of stay. By the impugned order, the first respondent directed the petitioner to pay another 25% of the disputed tax and to furnish bank guarantee for the balance of tax and entire penalty within a time frame. The petitioner is aggrieved by the condition of furnishing bank guarantee for the balance of tax and entire penalty.

4.Mr.Manoharan Sundaram, 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, these writ petitions are disposed of with a direction to the petitioner to execute a personal bond for the balance 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.

These Writ Petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar (CS-V)

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Sub Assistant Registrar

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To

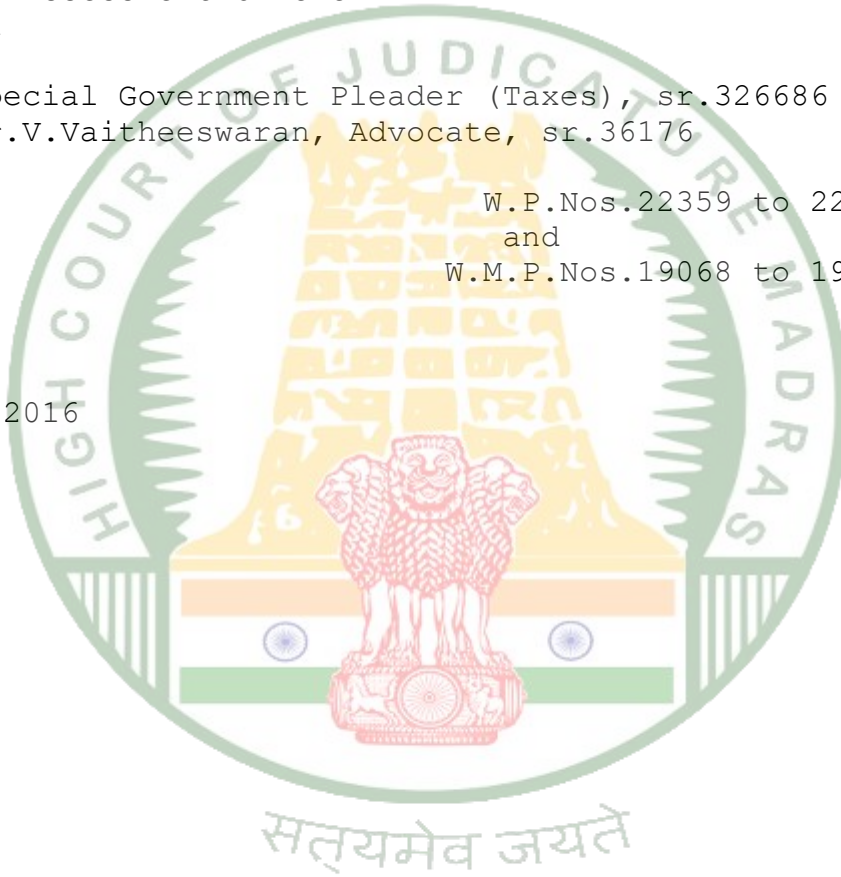
1.The Appellate Deputy Commissioner (CT) - North (FAC)
CT New Building
Third Floor
Chennai - 600 006.

2.The Assistant Commissioner (CT)
Ponneri Assessment Circle
Chennai

1 cc to Special Government Pleader (Taxes), sr.326686
1 cc to Mr.V.Vaitheeswaran, Advocate, sr.36176

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