

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:14.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.24066 of 2016 and

WMP.Nos.20594 & 20595 of 2016

M/s.Anbu Traders,  
Rep. By its Proprietor -M.Anbuazagan  
No.256, Mayandipuram Street,  
Kilpudupakkam, Cheyyar,  
Tiruvannamalai District.

.. Petitioner

Vs.

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

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

.. Respondents

Prayer:Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari calling for the records on the file of the 2<sup>nd</sup> respondent in his proceedings in S.P.No.66/16 in APV 31/16 dated 27.05.2016 and 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 year 2014-2015 under the TNVAT Act, 2006.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Mr.S.Kanmani Annamalai, AGP  
[Taxes]

ORDER

Heard Mrs.R.Hemalatha, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondents and with their consent, the Writ Petition itself is taken up for final disposal.

2.The petitioner, who is a registered dealer on the file of the 1<sup>st</sup> respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has filed this writ petition challenging the stay order granted by the 2<sup>nd</sup> respondent/Appellate Authority only in so far as it imposes a condition that the petitioner shall furnish a bank guarantee for a period of six months i.e. Upto 22.11.2016. It is not in dispute that the petitioner has paid 25% of the disputed tax.

3.In such circumstances, this Court is of the view that interest of revenue will be protected, if the petitioner is directed to furnish a bond instead of bank guarantee. Accordingly, paragraph 9 (ii) of the order passed by the 2<sup>nd</sup> respondent dated 27.05.2016 shall stand modified and the petitioner is directed to furnish a bond instead of a bank guarantee. In other respects, the order dated 27.05.2016 remains unaltered.

4.The writ petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

sgl

Sd/-

Assistant Registrar (CS II)

/TRUE COPY/

Sub-Assistant Registrar

To

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

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

+1CC to MR.R.HEMALATHA, Advocate SR.NO.39764

W.P.No.24066 of 2016

CA[CO]

MK:02/08/2016

WEB COPY