

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 18.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.24691 of 2016 &  
W.M.P.No.21069 of 2016

M/s.Medicorp India,  
Represented by its Proprietor  
Mr.B.Venugopal,  
No.125, 7th Street,  
AVM Avenue, Virugambakkam,  
Chennai-600 092. ... Petitioner

Versus

- 1.The Appellate Deputy Commissioner (CT),  
Chennai (South),  
3rd Floor, C.T.Building Annexe,  
No.1, Greams Road, Chennai-06.
- 2.The Assistant Commissioner (CT),  
Saligramam Assessment Circle,  
No.21, G.K.Industrial Estate,  
1st Main Road, Chennai-116. ... Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records of first respondent's impugned order dated 13.06.2016 passed in S.P.No.11/2016 in A.P.No.14/2016-VAT and to quash the same and further direct the first respondent to grant an absolute stay of collection of entire penalty in respect of the assessment year 2014-15 without imposing any further condition of furnishing security in the form of Bank Guarantee or immovable property pending disposal of the appeal on the file of the first respondent.

For Petitioner : Mr.C.Saravanan  
For Respondents : Mr.S.Kanmani Annamalai  
Additional Government Pleader

O R D E R

Heard Mr.C.Saravanan, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice on behalf of respondents. With the consent of the learned counsel on either side, the Writ Petition itself is taken up for final disposal.

2. The petitioner, challenges an order passed by the Appellate Authority in a stay petition imposing a condition to furnish a Bank Guarantee in respect of the balance amount of penalty for Rs.2,01,810/-.

3. In this regard, it is to be pointed out that this Court has entertained several petitions of similar nature and modified the condition with regard to furnishing of Bank Guarantee into one of furnishing a personal bond. One such an order has been filed in the typed-set of papers being W.P.No.36177 of 2015, dated 06.11.2015.

4. Following the same, condition No.(i) in paragraph No.5 of the impugned order stands modified by directing the petitioner to furnish a personal bond to the satisfaction of the Assessing Officer for the balance amount of penalty for Rs.2,01,810/-, in the prescribed manner within a period of two weeks from the date of receipt of a copy of this order. In all other respects, the impugned order shall stand as it is.

6. With the above direction and modification, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

r n s

To

1.The Appellate Deputy Commissioner (CT),  
Chennai (South),  
3rd Floor, C.T.Building Annex, *सत्यमेव जयते*  
No.1, Greams Road, Chennai-06.

2.The Assistant Commissioner (CT),  
Saligramam Assessment Circle,  
No.21, G.K.Industrial Estate,  
1st Main Road, Chennai-116.

+lcc to Mr.C. Saravanan, Advocate, S.R.No.40159

+lcc to the Government Pleader, S.R.No.40391

SR(CO)

EU(03/08/2016)

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