

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 01.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.26772 of 2016

M/s.Eversendai Construction Private Limited,
Represented by Mr.K.Saravanan,
Director,
Plot No.1 & 2, The Lords, Block 1,
Thiru-vi-ka Industrial Estate,
Ekkattuthangal, Guindy,
Chennai-32.

.... Petitioner

Versus

1. The Appellate Deputy Commissioner (CT),
Chennai (East) Division,
Greams Road, Chennai.
2. The Assistant Commissioner (CT),
Nanganallur Assessment Circle,
Chennani-91.

... 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 on the files of the first respondent in S.P.No.61/2016 in APC.27/2016, dated 30.06.2016 and quash the same as being invalid and illegal in so far as the order directs the petitioner to file bank guarantee and further permit the petitioner to file personal bond instead of bank guarantee.

For Petitioner : Mr.C.Venkatraman

For Respondents : Mr.C.Manokaran Sundaram
Additional Government Pleader

O R D E R

Heard Mr.C.Venkatraman, learned counsel appearing for the petitioner and Mr.C.Manokaran Sundaram, 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 is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, 1956, on the file of the second respondent. The petitioner filed an appeal before the first respondent against the order of assessment passed by the second respondent. In this writ petition, the petitioner has challenged the order 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. It is stated that the petitioner paid another 25% of the disputed tax as per the order dated 30.06.2016. The petitioner is aggrieved by the condition of furnishing bank guarantee for the balance of tax and entire penalty.

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

4. Having regard to the submission made by the learned counsel on either side, the writ petition is 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 order passed by the first respondent will remain unaltered. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

r n s

To

1. The Appellate Deputy Commissioner (CT),
Chennai (East) Division,
Greens Road, Chennai.
2. The Assistant Commissioner (CT),
Nanganallur Assessment Circle,
Chennani-91.

+1cc to Mr.C.Venkatraman, Advocate, S.R.No.43676
+1cc to the Government Pleader, S.R.No.43594

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GR(CO)

CA/23/08/2016)