

In the High Court of Judicature at Madras

Dated : 16.08.2016

Coram :

The Honourable Mr.Justice B.RAJENDRAN

Writ Petition No.28443 of 2016

M/s.Natarajan & Co.
rep. by its Partner N.Murali
20/6, Munusamy Street
Arakkonam
Vellore District.Petitioner

Vs

- 1.The Appellate Deputy Commissioner
(CT), Vellore, Commercial Taxes Building,
Vellore.
- 2.The Commercial Tax Officer,
Arakkonam Assessment Circle,
Arakkonam, Vellore District.Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records of the first respondent in his proceedings in SP.No.117/2016 in APV.410/2016, dated 18.07.2016 and quash the same as illegal insofar as the condition of furnishing of Bank Guarantee for the amount of Rs.15,56,015/- is concerned.

For Petitioner : Mr.S.Ramanathan

For Respondents : Mr.K.Venkatesan
Government Advocate

ORDER

Mr.K.Venkatesan, learned Government Advocate, takes notice for the respondents. Heard both. By consent, 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 the Central Sales Tax Act, 1956. 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 conditional 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 18.07.2016. The petitioner is aggrieved by the condition of furnishing Bank Guarantee for the balance of tax and entire penalty.

3. The learned Government Advocate submits that the petitioner may be permitted to give 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/-

Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

To

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

2.The Commercial Tax Officer,
Arakkonam Assessment Circle,
Arakkonam, Vellore District.

+1 cc to Mr.S.Ramanathan,advocate,sr.46498

+1 cc to Spl.Govt.Pleader,sr.46681.

bvr(co)

krd 19/8

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