

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.28638 of 2016

M/s.Raja Suriya,
Rep. By its Authorized Signatory
Mrs.Sheba Florence Suriya,
No.23/11, Diwan Bahadur V.Shanmugam Street,
Kilpauk, Chennai - 10.

...Petitioner

Vs.

1.The Appellate Deputy Commissioner (CT),
(Central), Chennai,

2.The Deputy Commercial Tax Officer,
Ayanavaram Assessment Circle,
Chennai - 102.

...Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of certiorarified mandamus to call for the records of the first respondent in S.P.No.48/2016 in APV No.142/2016 and quash the impugned order dated 18.07.2016 and further direct the first respondent to grant an absolute stay of collection of the balance of disputed tax and for the entire disputed penalty in respect of the assessment year TIN 2014-2015 without imposing any further condition of furnishing of security in the form of immovable property or bank guarantee pending disposal of the appeal on his files.

For Petitioner : Mr.P.Rajkumar

For Respondents: Mr.K.Venkatesh,
Govt.Advocate

ORDER

Heard Mr.P.Rajkumar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, who accepts notice for the respondents and with their consent, the writ petition itself is taken up for disposal.

2. This writ petition has been filed challenging the order passed by the first respondent, namely, the Appellate Deputy Commissioner (CT), Central Chenani, wherein a condition

has been imposed for grant of stay pending disposal of the appeal in APV No.142/2016 directing the petitioner to furnish the bank guarantee to secure the balance amount of tax and penalty of Rs.5,21,171/-.

3. It is not in dispute that the petitioner has paid 25% of the disputed tax. Therefore, in my view, it would be sufficient if the petitioner furnishes a bond for the remaining amount with a condition to keep the bond alive till the disposal of the appeal, since the petitioner is an assessee on the file of the second respondent and carrying on business activities within the jurisdiction of the second respondent.

4. Accordingly, the writ petition is disposed of by partially modifying the impugned order by directing the petitioner to furnish a personal bond instead of bank guarantee and keeping the bond alive till the disposal of the appeal by the first respondent. No Costs. WMP.No.24698 of 2016 is closed.

rkm

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1.The Appellate Deputy Commissioner (CT),
(Central), Chennai,

2.The Deputy Commercial Tax Officer,
Ayanavaram Assessment Circle,
Chennai - 102.

+ 1 cc to The Spl.Govt.Pleader (Taxes), Sr 46891

+ 1 cc to Mr.P.Rajkumar, Advocate Sr 46826

KR/6/9/16

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