

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.09.2016

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.30667 of 2016 and
W.M.P.No.26573 of 2016

Ashok Leyland Limited,
(Represented by its Deputy
General Manager-Corporate Taxes),
K.K.Sekar, No.1, Sardar Patel Road,
Guindy, Chennai - 600 032. ... Petitioner

Versus

- 1.The Deputy Commissioner (CT) III (FAC)
Large Taxpayers Unit,
34, Marshalls Road, Egmore,
Chennai - 600 008.
- 2.The Joint Commissioner (CT) (Appeals)
CT Annexe Building, III Floor,
Greens Road, Chennai - 6. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified mandamus calling for the records on the files of second respondent herein in S.P.No.71/16 in A.P.No.88/2016, dated 04.08.2016, quash the same in so far it relates to the direction of the 2nd respondent to the petitioners to furnish bank guarantee for the balance of tax of Rs.5,98,74,054/-.

For Petitioner ... Mr.N.Inbarajan

For Respondents ... Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

Heard Mr.N.Inbarajan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice on behalf of the respondents and with their consent, the Writ Petition is taken up for final disposal.

2.The petitioner, challenges an order passed by the appellate authority in a stay petition, imposing two conditions, viz., to deposit a further 25% of the disputed tax and furnish Bank Guarantee. So far as the deposit of 25% of the disputed tax is concerned, the petitioner has complied with the same. So far as the second condition is concerned the petitioner seeks modification of the order as it directs furnishing of Bank Guarantee.

3.In this regard, it is to be pointed out that this Court has to entertain 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.Nos.10494 and 19495 of 2015 dated 13th April 2015.

4.Following the same, condition No.2 in paragraph 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 of tax in full of Rs.5,98,74,054/- 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.

5.With the above direction and modification, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

To

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+1cc to the Special Government Pleader sr.50183
+1cc to M/S.N.Inbarajan, Advocate Sr.49923

W.P.No.30667 of 2016

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srg 23/09/2016



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