

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 14.09.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WP.No.32010/2016

&

WMP.No.27758/2016

M/s.Jewel Creations
rep.by its Partner
No.101, GN Chetty Road
Chennai - 17.

...Petitioner

Versus

1. The Appellate Deputy Commissioner
[CT]-Central-Ct New Building, 3rd Floor
Chennai.
2. The Assistant Commissioner [CT]
Pondy Bazar Assessment Circle
Chennai.

...Respondents

Writ petition filed under Article 226 of the Constitution of India praying for a writ of certiorarified mandamus calling for the records of the 1st respondent in the impugned proceedings SP No.56/2016 in AP.CST No.48/2016 dated 30.08.2016, quash and the petitioner may be permitted to give a personal bond in substitution of the Bank Guarantee in respect of the amount of balance of tax to the extent of Rs.9,00,000/- pending disposal of the statutory appeal in AP.CST No.48/2016 pending with the 1st respondent.

For Petitioner : Mr.K.Vaitheeswaran

For Respondents : Mr.K.Venkatesh, GA [Taxes]

ORDER

Heard Mr.K.Vaitheeswaran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate [Taxes] accepting notice on behalf of the respondents and with the

consent on either side, the writ petition is taken up for final disposal.

2 The petitioner has filed the present writ petition seeking to quash the impugned proceedings of the 1st respondent dated 30.08.2016 and to permit the petitioner to give a personal bond in substitution of the Bank Guarantee in respect of the amount of balance of tax to the extent of Rs.9,00,000/- pending disposal of the statutory appeal in AP.CST No.48/2016 pending with the 1st respondent.

3 The petitioner filed an appeal before the 1st respondent against the order of the assessment passed by the 2nd respondent. In the present writ petition, the petitioner has challenged the order dated 30.08.2016 passed by the 1st respondent while granting an order of stay. By the impugned order, the 1st respondent directed the petitioner to pay another 25% of the disputed tax and to furnish bank guarantee for the balance of the tax and entire penalty within a time frame. The petitioner is aggrieved by the condition of furnishing Bank Guarantee for the balance of tax and entire penalty.

4 Mr.K.Venkatesh, learned Government Advocate [Taxes] submits that the petitioner may be permitted to give personal bond instead of bank guarantee as directed by the 1st respondent.

5 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 proceedings of the 1st respondent will remain unaltered.

6 The writ petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

AP

To

1. The Appellate Deputy Commissioner
[CT]-Central-Ct New Building, 3rd Floor
Chennai.

2. The Assistant Commissioner [CT]
Pondy Bazar Assessment Circle
Chennai.

1 CC to Mr.K.Vaitheeswaran, Advocate, SR. 51826

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PA (CO)
PSI 06/10/2016



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