

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.10.2016

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.36368 of 2016

M/s.Sri Lakshmi Homes
rep. by its Proprietrix
Mrs.S.Muthulakshmi

.. Petitioner

-Vs-

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

2.The Assistant Commissioner (CT)
Arumbakkam Assessment Circle
No.F-50, Second Avenue
Anna Nagar (East), Chennai 600 102.

.. Respondents

PRAYER : Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the first respondent in S.P.No.67/2016 in VAT No.165/2016 and quash the impugned order dated 22.09.2016 and further direct the first respondent to grant an absolute stay of collection of entire disputed penalty in respect fo 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
Government Advocate

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O R D E R

Heard Mr.P.Rajkumar, learned Counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, who has accepted notice on behalf of the respondents. With the consent of the learned counsel appearing on either side, the Writ Petition itself is taken up for disposal.

2.In this Writ Petition, the petitioner challenged the order passed by the first respondent, the Appellate Authority in a Stay Petition filed by the petitioner in S.P.No.67 of 2016 in A.P. VAT No.165/2016, which being an Appeal against the order of assessment dated 07.07.2016, for the assessment year 2014-15, passed by the second respondent.

3.The Appeal pertains only with regard to penalty. Admittedly, the petitioner has remitted the entire tax amount. Thus, considering the said fact, the interest of Revenue will be safeguarded, if the petitioner is directed to furnish a bond for the entire penalty imposed, instead of Bank Guarantee.

4.Accordingly, the Writ Petition is allowed and the impugned order stands modified, by directing the petitioner to furnish a bond toward the full penalty amount and the bond shall be kept alive till the disposal of the Appeal in A.P. VAT 165 of 2016, by the first respondent. No costs.

Sd/-
ASST. REGISTRAR

/TRUE COPY/

SUB ASST. REGISTRAR

To

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

2.The Assistant Commissioner (CT)
Arumbakkam Assessment Circle
No.F-50, Second Avenue
Anna Nagar (East), Chennai 600 102.

+1 cc to Spl.G.P(T) SR.NO. 59583

+1 cc to Mr.P.Rajkumar, Advocate SR.NO. 59299

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MMP 12.11.2016

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