IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.10.2016

CORAM:

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

Writ Petition No.37149 of 2016

M/s. Tata Motors Limited,
Rep. By its Authorised Signatory, J.Gowtham,
ASVN Ramana Towers, 6th Floor,
Nos.37 & 38 Venkatnarayana Road,
T.Nagar, Chennai - 600 017 ... Petitioner

Versus

1. The Joint Commissioner (CT) Appeals,
   Chennai, CT Annexe Building, III Floor,
   Greams Road, Chennai - 600 006
2. The Deputy Commissioner (CT) - II,
   Large Taxpayer Unit,
   Egmore, Chennai - 600 008 .. Respondents

Prayer:- Petition filed under Article 226 of the Constitution of India, seeking for the issuance of a Writ of Certiorari, to call for the records of the first respondent in his proceedings in S.P.No.89 of 2016 in A.P.No.106 of 2016, dated 23.09.2016 and to quash the same, as illegal in so far as the condition of furnishing of Bank Guarantee of Rs.51,58,883/-.

For Petitioner : Mr. S.Narayanan
For Respondents : Mr. K.Venkatesh, Govt. Advocate

O R D E R

Heard Mr.S.Narayanan, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, who accepts notice on behalf of the respondents. By consent of the learned counsel for both sides, the writ petition itself is taken up for final disposal.

2. The petitioner has filed an Appeal before the first respondent in A.P.No.106/2016 against an order of assessment passed by the second respondent, under the provisions of the Central Sales Tax Act, 1956, for the assessment year 2014-15. The petitioner also filed an application for stay before the first respondent in S.P.No.89 of 2016. While granting an interim order, the first respondent directed the petitioner to pay 25% of the balance tax and furnish bank guarantee for the remaining amount. The petitioner has paid 25% of the balance tax and is aggrieved by the direction to furnish bank guarantee for the balance tax payable.

3. Considering the fact that the petitioner is a registered dealer on the file of the large taxpayer unit and is regularly filing their returns before the second respondent, it would be suffice if the petitioner furnishes a bond, to secure the balance of tax payable, instead of bank guarantee.

4. Accordingly, the writ petition is allowed and the impugned order passed by the first respondent, in the stay petition, more particularly, in paragraph 5 of the order, directing the petitioner to furnish bank guarantee for the balance of tax payable stands modified and the petitioner shall furnish a bond for the full balance of tax payable and keep the bond alive, till the disposal of the appeal in A.P.No.106 of 2016. No costs.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To
1. The Joint Commissioner (CT) Appeals,
Chennai, CT Annexe Building, III Floor,
Greams Road, Chennai - 600 006
2. The Deputy Commissioner (CT) - II,
Large Taxpayer Unit,
Egmore, Chennai - 600 008

+1 cc to Spl.Government Pleader,sr.60548

+1 cc to Mr.S.narayanan,advocate,sr.60266.

nr(co)
krd 25/10