

In the High Court of Judicature at Madras

Dated : 25.10.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.37375 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 Commercial Tax Officer,
Arumbakkam Assessment
Circle, Anna Nagar (East) Chennai.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the 1st respondent in SP.No.82/2016 in APVAT.No.179/2016 and quash the impugned order dated 18.10.2016 and further direct the 1st respondent to grant an absolute stay of collection of entire disputed penalty in respect of the assessment year TIN 2015-2016 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

Mr.K.Venkatesh, learned Government Advocate takes notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 on the file of the second respondent. The petitioner filed an appeal before the first respondent against the order of assessment passed by the second respondent with respect of imposition of penalty. In this writ petition, the petitioner has challenged the order passed by the first respondent. By the impugned order, while granting an order of stay, the first respondent directed the petitioner to furnish bank

guarantee/ security bond of immovable property for the entire penalty on or before 17.11.2016.The petitioner is aggrieved by the condition of furnishing bank guarantee for the entire penalty.

3. The learned Additional Government Pleader submits that the petitioner may be permitted to execute personal bond instead of furnishing bank guarantee/security bond of immovable property, as directed by the first respondent.

4. 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 entire penalty, in lieu of furnishing of bank guarantee/security bond of immovable property, within a period of two weeks from the date of receipt of a copy of this order. In all other aspects, the impugned order passed by the first respondent will remain unaltered. No costs.

-sd/-

Assistant Registrar

/ TRUE COPY /

Sub-Assistant Registrar

RS

To

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

2.The Commercial Tax Officer,
Arumbakkam Assessment Circle,
Anna Nagar (East) Chennai.

+1 cc to M/S.P.RAJKUMAR Advocate SR.NO. 60720/2016

सत्यमेव जयते

WP.No.37375 of 2016

cnr[co]
RD 12/11/2016

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