

In the High Court of Judicature at Madras

Dated : 28.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.41626 of 2016 & WMP.Nos.35622 & 35623 of 2016

M/s.Bombay Electricals, rep.
by its Partner S.Ajay

...Petitioner

Vs

1.The Assistant Commissioner (CT)
(FAC), Vellore (Rural) Assessment
Circle, Vellore, Vellore District.

2.The Appellate Deputy Commissioner (CT)
Commercial Taxes Building
Vellore, Vellore District.

...Respondents

PETITION Under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the second respondent made in S.P.No.154/2016 in APV.No.182/2016 dated 21.10.2016 and quash the same in so far as it directs the petitioner to furnish security for the balance of disputed taxes and penalty due for the assessment year 2014-15 under the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.S.Rajasekar

For Respondents : Mr.K.Venkatesh, GA

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.

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2. The petitioner is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 on the file of the first respondent. The petitioner filed an appeal before the second respondent against the order of assessment passed by the first respondent. In this writ petition, the petitioner has challenged the order passed by the second respondent, in and by which, while granting an order of stay,

the second respondent directed the petitioner to furnish bank guarantee/security deposit for the balance of disputed tax and entire penalty on or before 19.11.2016. The petitioner is aggrieved by the condition of furnishing bank guarantee/security deposit for the balance of tax and entire penalty.

3. The learned Government Advocate submits that the petitioner may be permitted to execute a personal bond instead of furnishing bank guarantee/security deposit, as directed by the second 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 balance of tax and entire penalty, in lieu of furnishing of bank guarantee/security deposit, 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 second respondent will remain unaltered. No costs. Consequently, the above WMPs are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1.The Assistant Commissioner (CT) (FAC),
Vellore (Rural) Assessment
Circle, Vellore, Vellore District.

2.The Appellate Deputy Commissioner (CT),
Vellore, Vellore District.

+1 cc to Mrs.R.Hemalatha Advocate sr 69442

+1 cc to the Special Government Pleader Taxes
High court Madras sr 69608

WP.No.41626 of 2016 & WMP.
Nos.35622 & 35633 of 2016

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