In the High Court of Judicature at Madras

Dated : 01.12.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.42238 to 42240 of 2016

Aluminium Combines, rep.by
its Partner Prashant Mohta ...Petitioner

Vs

1.The Appellate Deputy Commissioner
(CT) North, Greams Road, Chennai-6.

2.The Commercial Tax Oficer,
Esplanade Assessment Circle,
Chennai-1. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorarified Mandamus

(i) to call for the records of the first respondent in S.P.No.108/2016 in APV.No.157/2016, quash the order dated 4.11.2016 so far as the condition of furnishing of security for the balance of disputed tax and penalty of Rs.3,41,594/- in the form of bank guarantee is concerned pending disposal of the appeal in APV.No.157/2016 (WP.No.42238 of 2016);

(ii) to call for the records of the first respondent in SP.No.107/2016 in APV.No.156/2016, quash the order dated 4.11.2016 so far as the condition of furnishing of security for the balance of disputed tax & penalty of Rs.2,96,170/- in the form of bank guarantee is concerned pending disposal of the appeal in APV.No.156/2016 (WP.No.42239 of 2016); and

(iii) to call for the records of the first respondent in SP.No.104/2016 in APV.No.153/2016, quash the order dated 4.11.2016 so far as the condition of furnishing of security for the balance of disputed tax & penalty of Rs.13,87,700/- in the form of bank guarantee is concerned pending disposal of the appeal in APV.No.153/2016 (WP.No.42240 of 2016).

For Petitioner : Mr.R.Kumar
For Respondents : K.Venkatesh, GA

COMMON ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondents. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956 on the file of the second respondent. The petitioner filed appeals before the first respondent against the orders of assessment passed by the second respondent. In these writ petitions, the petitioner has challenged the orders passed by the first respondent, in and by which, while granting an order of stay, the first respondent directed the petitioner to furnish bank guarantee for the balance of tax and penalty, as the case may be, on or before 5.12.2016. The petitioner is aggrieved by the condition of furnishing bank guarantee for the balance of tax and penalty, as the case may be.

3. The learned Government Advocate submits that the petitioner may

be permitted to execute a personal bond instead of furnishing bank guarantee as directed by the first respondent.

4. Having regard to the submission made by the learned counsel on either side, the writ petitions are disposed of with a direction to the petitioner to execute a personal bond for the balance of tax and penalty, as the case may be, in lieu of furnishing 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 order passed by the first respondent will remain unaltered. No costs.

01.12.2016

Internet : Yes

To
1.The Appellate Deputy Commissioner (CT) North, Greams Road, Chennai-6.
2.The Commercial Tax Oficer, Esplanade Assessment Circle, Chennai-1.

RS

T.S.SIVAGNANAM,J

RS

WP.Nos.42238 to 42240
of 2016

01.12.2016