

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.12.2016

CORAM

THE HONOURABLE MR. JUSTICE **T.S. SIVAGNANAM**

W.P. No.42564 of 2016 and
W.M.P. No.36497 of 2016

Apollo Tyres Limited,
rep. by its Leader Commercial
Authorised Signatory
G.Balasubramaniam,
B-25, SIPCOT Industrial Estate,
Sriperumbudur, Singaperumal koil,
State Highway,
Sriperumbudur-602 105.

.. Petitioner

vs.

1.The Deputy Commissioner (CT)-II (FAC),
Large Taxpayers Unit,
34, Marshalls Road,
Egmore, Chennai-600 008.

2.The Joint Commissioner (CT) (Appeals),
CT Annexe Building III Floor,
Greams Road, Chennai-600 006.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a writ of certiorarified mandamus calling for the records on the files of the second respondent herein in S.P. No.137/2016 arising out of A.P. No.106/2016 dated 02.11.2016, quashing the same in so far it relates to the direction of the second respondent to the petitioner to furnish bank guarantee for the balance of tax and penalty of Rs.51,21,436/-.

For petitioner : Mr.N.Prasad

For respondents : Mr.K.Venkatesh,
Government Advocate

ORDER

Heard Mr.N.Prasad, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent.

2.The petitioner has filed this writ petition challenging the order dated 21.01.2016 passed in S.P. No.137/2016 in A.P. No.106/2016, against the order of assessment for the year 2010-11 under the provisions of Tamil Nadu Value Added Tax Act, 2006. The Appellate Authority, while passing the impugned order, directed the petitioner to pay 25% of the balance tax and to give security/Bank Guarantee for the remaining amount, which is challenged in this Writ Petition. This Court, in several writ petitions, has modified such conditions by directing the petitioners therein to execute bond instead of Bank Guarantee. Admittedly, 50% of the disputed tax has been paid and therefore, for the remaining amount, the petitioner shall furnish a bond within a period of one week from the date of receipt of a copy of this order and keep the bond alive till the disposal of the appeal by the second respondent.

3. Accordingly, this writ petition is disposed of. Consequently, connected M.P. is closed. No costs.

02.12.2016

Index : Yes/No
vga

To

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T.S. SIVAGNANAM,J.

vga

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