

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5997 of 2016 and
W.M.P.No.5324 of 2016

Ashok Leyland Limited
rep by its Deputy General Manager -
Corporate Taxes,
K.K.Sekar,
No.1, Sardhar Patel Road,
Guindy, Chennai - 600 032. Petitioner

Vs.

- 1.The Deputy Commissioner (CT) III,
Large Taxpayers Unit,
Dugar Towers,
34, Marshalls Road, Egmore,
Chennai - 600 008.
- 2.The Joint Commissioner (CT) Appeals,
III Floor, C.T. Annexe Building,
Greens Road, Chennai - 600 006. Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records on the file of the 2nd respondent herein in S.P.No.07/2016 in A.P.10/2016 dated 22.01.2016 arising out of A.P.No.10/2016 quash the same in so far as it results in direction to the 2nd respondent to furnish Bank Guarantee for the balance amount of Rs.1,04,24,929/- on or before 19.02.2016.

For Petitioner : Mr.S.Makesh
for Mr.N.Inbarajan
For Respondents: Mr.S.Kanmani Annamalai,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records on the file of the 2nd respondent herein in S.P.No.07/2016 in A.P.10/2016 dated 22.01.2016 arising out of A.P.No.10/2016 and to quash the same in so far as it results in direction to the 2nd respondent to furnish Bank Guarantee for the balance amount of Rs.1,04,24,929/- on or before 19.02.2016.

2.The petitioner has filed the above Writ Petition challenging the order dated 22.01.2016 of the 2nd respondent herein directing the petitioner to deposit a further 25% of the disputed tax and to furnish Bank Guarantee for the balance of tax and penalty. According to the petitioner, they have complied with the 1st condition in the impugned order and they are aggrieved by the direction to furnish Bank Guarantee.

3.This Court in similar circumstances in W.P.Nos.224 to 227 of 2016 dated 06.01.2016 had permitted the petitioner therein to execute personal bond for the balance tax amount and penalty for each assessment year in lieu of furnishing Bank Guarantee.

4.Following the said ratio, this Writ Petition is disposed of with a direction to the petitioner to execute personal bond for the balance tax amount and penalty in lieu of furnishing Bank Guarantee within a period of two weeks from the date of receipt of a copy of this order. On such executing the personal bond, the order of stay granted by the 1st respondent shall be in force till the disposal of the appeal. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

va
To

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

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

+1cc to Mr.N. Inbarajan, Advocate, S.R.No.10214
+1cc to the Government Pleader, S.R.No.10279

UG(CO)
EU(22/02/2016)

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