

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.6348 to 6350 of 2016 and
W.M.P.Nos.5650 to 5655 of 2016

M/s.E.S.B. Agencies,
rep by its Proprietor Saleem Baig,
No.9/10-C, Visweswariya Street,
Arni - 632 004,
Vellore District. ... Petitioner in all W.Ps

Vs.

- 1.The Commercial Tax Officer,
Arni, Vellore District.
- 2.The Appellate Deputy Commissioner (CT),
Commercial Taxes Building,
Vellore, Vellore District. ... Respondents in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the 2nd respondent made in S.P.No.06/2016, 07/2016 and 08/2016 in APV.351/15, 353/15 and 354/15 dated 01.02.2016 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 years 2010-11, 2012-13 and 2013-14 under the TNVAT Act 2006.

For Petitioner : Ms.R.Hemalatha
(in all W.Ps)

For Respondents : Mr.S.Kanmani Annamalai,
(in all W.Ps) Additional Government Pleader
(Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue a writ of certiorari to call for the records of the 2nd respondent made in S.P.Nos.06/ 2016, 07/2016 and 08/2016 in APV.351/15, 353/15 and 354/15 dated 01.02.2016 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 years 2010-11, 2012-13 and 2013-14 under the TNVAT Act 2006.

2.The learned counsel for the petitioner submitted that the 2nd respondent had directed the petitioner to give Bank Guarantee for the remaining amount and therefore, instead of Bank Guarantee, the petitioner may be permitted to execute personal bond for the said amount. Further, the learned counsel submitted that in similar circumstances this Court, in W.P.No.39546 of 2015 dated 16.12.2015, had permitted the petitioner therein to execute personal bond for the balance tax amount and penalty for the respective assessment years in lieu of furnishing Bank Guarantee.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the petitioner may be permitted to execute personal bond for the balance tax amount and penalty as permitted by this Court in W.P.No.39546 of 2015.

4.Having regard to the submissions made by the learned counsel on either side, following the order passed in W.P.No.39546 of 2015 dated 16.12.2015, the impugned orders passed by the 2nd respondent dated 01.02.2016 are modified and the petitioner shall execute personal bond for the balance tax amount and penalty for the respective assessment years in lieu of furnishing Bank Guarantee within two weeks from the date of receipt of a copy of this order and on such execution of personal bond, the order of stay granted by the 2nd respondent shall remain in force till the disposal of the appeals filed by the petitioner. It is made clear that the failure on the part of the petitioner in complying with the aforesaid conditions within the stipulated time will result in automatic vacation of the interim order.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1.The Commercial Tax Officer,
Arni, Vellore District.

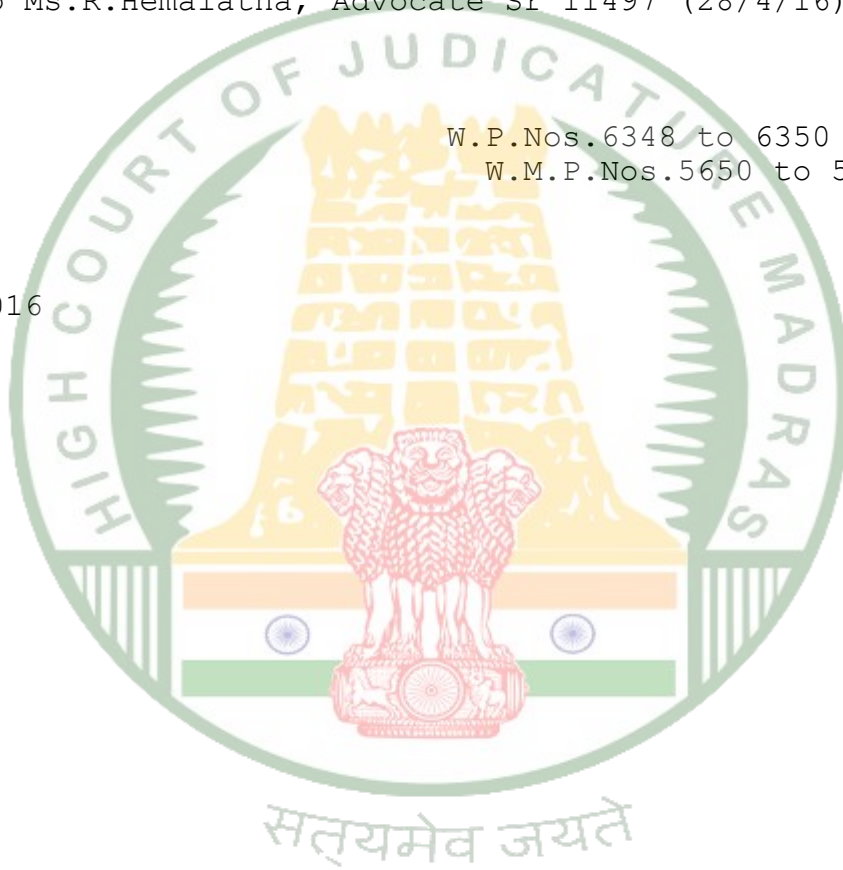
2.The Appellate Deputy Commissioner (CT),
Commercial Taxes Building,
Vellore, Vellore District.

+1 cc to Special Government Pleader sr.10867

+ 3 ccs to Ms.R.Hemalatha, Advocate Sr 11497 (28/4/16)

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