

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.6587 of 2016

TVL. Aswins Restaurant
Rep.by its Partner K.R.V.Ganesan
No. 99, Opposite New Bus Stand
Perambalur.

.. Petitioner

v.

1 The Appellate Deputy Commissioner (CT)
Trichy.

2 The Commercial Tax Officer
Ariyalur Assessment Circle
Ariyalur.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus calling for the records in S.P.No.27/2016 in VAT AP No.17/2016, dated 29.01.2016 on the file of the 1st respondent and quash the same as illegal and direct the 2nd respondent to accept the personal bond to be executed by the petitioner in lieu of security.

For Petitioner : Mr.S.Karunakaran

For Respondent : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records in S.P.No.27 of 2016 in VAT AP No.17 of 2016, dated 29.01.2016, on the file of the first respondent and to quash the same as illegal and to direct the second respondent to accept the personal bond to be executed by the petitioner in lieu of security.

2. By the impugned order dated 29.01.2016, the first respondent directed the petitioner to pay a sum of Rs.5,73,471/- by way of Bank Guarantee.

<https://hcservices.ecourts.gov.in/hcservices/> 3. Mr.S.Karunakaran, learned counsel appearing for the petitioner submitted that instead of furnishing Bank Guarantee, the petitioner may be permitted to execute personal bond for

the said amount. The learned counsel further submitted that this court, in similar matters, have already permitted the assesses to pay the balance tax amount by way of personal bond instead of Bank Guarantee.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, takes notice for the respondents and submitted that the petitioner can be permitted to pay the balance tax amount by way of personal bond.

5. Having regard to the submissions made by the learned counsel on either side, I permit the petitioner to execute personal bond in lieu of the Bank Guarantee towards the balance tax amount, within a period of two weeks from the date of receipt of a copy of this order. In other aspects, the order passed by the first respondent dated 29.01.2016 shall remain unaltered.

With this observation, the writ petition is disposed of. No costs.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

Rj

To

1 The Appellate Deputy Commissioner (CT)
Trichy.

2 The Commercial Tax Officer
Ariyalur Assessment Circle
Ariyalur.

1 cc to Mr.S. Karanakar, Advocate, Sr. 11036

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NM (CO)
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