

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.7538 to 7540 of 2016

Tvl. Gopi Leather & Co.  
Rep by its Prop. J. Srinivasan  
2/73, Vadakathipatti  
Madanur  
Ambur Taluk  
Vellore District

... Petitioner in all WPs

v.

1 The Appellate Deputy Commissioner (CT)  
Vellore  
Commercial Taxes Building  
Vellore

2 The Assistant Commissioner (CT)  
Ambur Assessment Circle  
Ambur  
Vellore District

... Respondents in all WPs

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the 1st respondent in his proceedings in SP. Nos. 246/2015, 247/2015 and 248 /2015 in APV 1041/2015, 1042/2015, 1043/2015, dated 29.1.2016 and quash the same as illegal in so far as the condition of furnishing of Bank Guarantee for the amount of Rs. 4,29,739/-, Rs.23,62,809 and Rs.4,74,195/- are concerned.

For Petitioner : Mr.S.Ramanathan

For Respondents : Mr.Manoharan Sundaram  
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petitions to issue a Writ of Certiorari and Mandamus to call for the records on the file of first respondent in his proceedings in SP. Nos. 246/2015, 247/2015 and 248 /2015 in APV Nos.1041/2015, 1042/2015, 1043/2015, dated 29.1.2016 and to quash the same as illegal in so far as the condition of furnishing of Bank Guarantee for the amount of Rs.4,29,739/-, Rs.23,62,809/- and Rs.4,74,195/- respectively.

2. In the affidavit filed in support of the writ

petitions, the petitioner has stated that the petitioner may be permitted to give personal bond instead of giving bank guarantee for the said amount.

3. Mr.S.Ramanathan, learned counsel appearing for the petitioner, submitted that in similar circumstances, this court in W.P.Nos.863 and 864 of 2016, dated 11.01.2016, permitted the petitioner therein to execute personal bond for the balance tax amount and penalty in lieu of furnishing Bank Guarantee.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondents and submitted that similar order can be passed in these writ petitions also.

5. Having regard to the submissions made by the learned counsel on either side, the writ petitions are 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 first respondent shall be in force till the disposal of the appeals. No costs.

Sd/-

Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

Rj

To

- 1 The Appellate Deputy Commissioner (CT)  
Vellore  
Commercial Taxes Building  
Vellore
- 2 The Assistant Commissioner (CT)  
Ambur Assessment Circle  
Ambur  
Vellore District

+1 cc to Special Government Pleader (Taxes), sr.13035

+1 cc to Mrs. S.Ramanathan, Advocate, 12881

W.P.Nos.7538 to 7540 of 2016

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kra 04.03.2016

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