



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.12.2016

CORAM:

THE HONOURABLE Mr. JUSTICE S. VAIDYANATHAN

W.P. (MD) Nos. 24473 to 24477 of 2016

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Mekala MSP Raja,
Rep. by its Proprietrix Mrs. P. Mekala,
W/o Packiaraj,
281 - A, Good shed Street,
Maudrai.

... Petitioner in WP(MD).24473
to 24477/2016

Vs.

1. The Appellate Deputy Commissioner (CT),
Madurai North, Madurai.

2. The Assistant Commissioner (CT),
Nethaji Road Circle, Madurai. ... Respondents in WP(MD).24473
to 24477/2016

Prayer in WP(MD).24473/2016 : Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in S.P.No.20/2016 in VAT AP No.250/2016 dated 09.12.2016 (Asst. Year 2007-08) and quash the same insofar the direction to file security bond or bank guarantee and grant stay till the disposal of the appeal and further direct the 2nd respondent to accept personal bond in lieu of security bond or bank guarantee.

Prayer in WP(MD).24474/2016 : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in SP No. 21/2016 in VAT AP No. 251/2016 dated 9.12.2016 (Asst. Year 2008-09) and quash the same in so far as the direction to file Security Bond or Bank Guarantee and grant stay till the disposal of the appeal and further direct the 2nd respondent to accept personal bond in lieu of Security Bond or Bank Guarantee.

Prayer in WP(MD).24475/2016 : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records of the first respondent in SP.No.22/2016 in VAT AP No.252/2016 dated 09.12.2016 (Asst. year 2009-10) and quash the same in so far as the direction to file Security Bond or Bank Guarantee and grant stay till the disposal of the appeal and further direct the 2nd respondent to accept personal bond in lieu of Security Bond or Bank Guarantee.



Prayer in WP(MD).24476/2016 : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in SP No. 23/2016 in VAT AP No. 253/2016 dated 9.12.2016(Asst. Year 2010-11) and quash the same in so far as the direction to file Security Bond or Bank Guarantee and grant stay till the disposal of the appeal and further direct the 2nd respondent to accept personal bond in lieu of Security Bond or Bank Guarantee.

Prayer in WP(MD).24477/2016 : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in SP No. 24/2016 in VAT AP No. 254/2016 dated 9.12.2016(Asst. Year 2011-12) and quash the same in so far as the direction to file Security Bond or Bank Guarantee and grant stay till the disposal of the appeal and further direct the 2nd respondent to accept personal bond in lieu of Security Bond or Bank Guarantee.

For Petitioner : Mr.R.D.Ganesan
For Respondents : Mr.R.Karthikeyan, AGP

COMMON ORDER

The petitioner seeks for a Writ of Certiorarified Mandamus to quash impugned proceedings of the 1st respondent insofar the direction to file security bond or bank guarantee and grant stay till the disposal of the appeal and further direct the 2nd respondent to accept personal bond in lieu of security bond or bank guarantee.

2.The petitioner questioned the payment of tax amount apart from the penalty imposed. The orders have been passed under Section 27 of the Value Added Tax. The petitioner while preferring appeals, has deposited 25% and remaining 25% has been deposited pursuant to the order passed by this Court, which is one of the conditions imposed by the Appellate Authority. Since the petitioner has not challenged that portion of the order, no finding is required for the same.

3.With regard to the other condition namely, furnishing of bank guarantee for the balance amount, the petitioner undertakes to furnish personal bond instead of furnishing bank guarantee as this Court uniformly permitting the assessee to furnish personal bond.



4. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents.

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5. Considering the facts and circumstances of case, the petitioner is permitted to furnish personal bond for the balance amount within a period of 2 weeks from the date of receipt of the order copy. Since the petitioner has already deposited 50% of the amount and that he has agreed to furnish personal bond instead of bank guarantee, the Appellate Authority is directed to dispose of the appeal as expeditiously as possible without adjourning the matter beyond 7 working days at any point of time. Till final decision is taken by the Appellate Authority, no further coercive action shall be taken by the respondents. The Writ petitions are disposed of accordingly. No costs.

Sd/-

Assistant Registrar (CS I)

/True Copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner (CT),
Madurai North, Madurai.

2. The Assistant Commissioner (CT),
Nethaji Road Circle, Madurai.

+1cc to the Spl. Govt. Pleader in SR No. 82988

+5cc to Mr. R. D. Ganesan, Advocate in SR Nos. 82240, 82241, 82242,
82243, 82244

W.P. (MD) Nos. 24473 to 24477 of 2016
21.12.2016

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