



Additional Government Pleader appearing for the respondents. However, he submitted that the Demand Draft issued by the petitioner in compliance with the first condition of the stay order for payment of Rs.34,77,863/- on the disputed tax is yet to be realized.

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5.It is not in dispute that the petitioner has complied with one of the condition imposed by the Appellate Authority while granting an order of interim stay namely, payment of Rs.34,77,863/- by way of issuing a Demand Draft bearing No.4651, on 14.01.2015. To that effect, an acknowledgment is also issued by the Assistant Commissioner (CT), Woraiyur Assessment Circle, Trichy dated 14.01.2016, which is produced before this Court. Therefore, as on today, the petitioner has complied with the first condition namely paying a sum of Rs.34,77,863/-. In so far as the second condition is concerned, he is entitled to the benefits of the orders already passed in similar matters by furnishing a personal bond instead of Security Bond or Bank Guarantee as directed by the Appellate Authority. Therefore, the order passed by the Appellate authority impugned in the Writ Petition is modified only to the effect that the petitioner shall furnish personal bond for balance amount of Rs.3,82,56,487/- within a period of two weeks from the date of receipt of a copy of this order and such personal bond shall be in force till the disposal of the appeal. In all other aspects, the order passed by the Appellate authority impugned in this Writ Petition stands. It is made clear that on furnishing of such personal bond, the Appellate authority is directed to dispose of the appeal on merits and in accordance with law. It is also made clear that on furnishing of such personal bond, the stay granted by the Appellate Authority shall continue till the disposal of the appeal.

6.With the above direction, this Writ Petition is disposed of. No costs.

Sd/-

Assistant Registrar(CS-II)

/True copy/

Sub Assistant Registrar(CS)
Madurai Bench of Madras High Court,
Madurai.

sj

To

1.The Assistant Commissioner (CT),

Woraiyur Assessment Circle, Tiruchirapalli.

2.The Appellate Deputy Commissioner (CT) (Appeals), Tiruchy.

+1 cc to Mr.N.Inbarajan, Advocate, SR No.4162

W.P. (MD) No.990 of 2016

22.01.2016