

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.7196 of 2017

&

W.M.P.No.7817 of 2017

BECKTON DICKINSON INDIA PRIVATE LIMITED,
Rep. By its Authorised Signatory,
Rajesh Kumar Maharana,
No.82, GNT Road, Ponniammedu,
Madhavaram, Chennai 600 110.Petitioner

Vs.

1. Appellate Deputy Commissioner,
(CT) (NORTH),
PAPJM Buildings,
No.1 Greams Road,
Chennai 600 006.
2. Assistant Commissioner (CT),
Madhavaram Assessment Circle,
No.17, G.N.T. Road, Puzhal Camp,
Chennai 600 066.Respondents

Prayer:

Petition filed under Article 226 of The Constitution of India, praying for the issuance of a Writ of Certiorarified mandamus to call for the impugned proceedings of the first respondent passed in S.P.No.74/2016 in APC 40 of 2016 dated 08.02.2017 and to quash the same in so far directing the petitioner to furnish Bank Guarantee for balance amount of Rs.7,12,364/- and further direct the first respondent to accept personal bond for the sum of Rs.7,12,364 /- instead of the Bank Guarantee pending disposal of appeal in APC 40 of 2016.

For Petitioner ... Mr.N.Murali

For Respondents.. Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondents and by consent of

parties, the writ petition is taken up for disposal at the admission stage.

2. The petitioner is aggrieved against the order of the first respondent dated 08.02.2017 only in so far as the condition imposed for furnishing the bank guarantee for a sum of Rs.7,12,364 /- while granting the interim stay by the Appellate Authority.

3. Learned counsel for the petitioner submits that the petitioner already paid the 50% of the tax liability and therefore the petitioner may be permitted to furnish personal bond in respect of the balance 50% instead of furnishing bank guarantee as directed by the first respondent. He also relied on an order passed by this court in W.P.No.38061 of 2016 dated 02.11.2016 in support of his submission wherein this court has considered the similar issue and directed the petitioner therein to furnish personal bond instead of bank guarantee. The learned Additional Government Pleader is not disputing the above said fact.

4. Considering the above stated facts and circumstances, this writ petition is partly allowed and the impugned order is modified only to the extent where direction has been given to furnish bank guarantee instead of which the petitioner shall furnish the bond for the full value and keep the bond alive till the disposal of the appeal before the first respondent. The petitioner is directed to furnish the bond within a period of two weeks from the date of receipt of a copy of this order. No costs. The connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1. Appellate Deputy Commissioner,
(CT) (NORTH),
PAPJM Buildings,
No.1 Greams Road,
Chennai 600 006.

2. Assistant Commissioner (CT),
Madhavaram Assessment Circle,
No.17, G.N.T. Road, Puzhal Camp,
Chennai 600 066.

+1 CC to Mr. N. Murali, Advocate sr 18745
+1 CC to Spl. Govt. Pleader sr 18741

RSY(CO)
sp/28/3

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