

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.03.2017

CORAM:

THE HON'BLE MR.JUSTICE T.RAJA

W.P.Nos.5215 & 5216 of 2017
& W.M.P.Nos.5542 to 5545 of 2017

M/s.Manoharan Automobiles,
Rep. By its Proprietor-S.Manoharan,
No.132/M.B.T.Road,
Muthukadai, Ranipet-632 401,
Vellore District.

.. Petitioner in both WPs

Vs.

1. The Assistant Commissioner (CT),
Ranipet,
Vellore District.
2. The Appellate Deputy Commissioner (CT),
Commercial Taxes Building
Vellore,
Vellore District.

.. Respondents in both WPs

Prayer in both WPs: Writ petitions filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari calling for the records on the file of the second respondent made in S.P.Nos.243/16 in APV.726/16 and 245/16 in APV.568/15 respectively dated 02.02.2017 and quash the same insofar as it directs the petitioner to furnish Bank Guarantee/Security for the balance of disputed penalty due and disputed tax and penalty due respectively for the assessment year 2012-13 (WP No.5215/2017) and 2014-15 (WP.No.5216/2017) respectively under the TNVAT Act, 2006.

For Petitioner in both WPs : M/s.R.Hemalatha

For Respondents in both WPs : Mr.S.Kanmani Annamalai
Addl.Govt. Pleader (Taxes)
for RR1 & 2 (in both)

COMMON ORDER

M/s.Manoharan Automobiles, represented by its Proprietor S.Manoharan, has filed the present writ petitions questioning the correctness of the impugned orders passed by the Appellate Deputy Commissioner (CT)/second respondent dated 02.02.2017 wherein the second respondent keeping in mind the factors,

directed the petitioner to file bank guarantee or security deposit as prescribed in Rule 5(6)(d), 14(15) and 14(16) of TNVAT Act and Rules 2007 for the penalty of Rs.4,45,010/- on or before 03.03.2017 in W.P.No.5215 of 2017 and the petitioner is directed to pay another 25% of disputed tax on or before 03.03.2017 (Rs.1,59,803/- to be paid on or before 03.03.2017) and also they are directed to file bank guarantee or security deposit as prescribed in Rule 5(6)(d), 14(15) and 14(16) of TNVAT Rules 2007 for the remaining balance of tax and penalty of Rs.7,04,177/- (Tax Rs.3,19,408/- + penalty Rs.3,84,769/-) on or before 03.03.2017 in W.P.No.5216 of 2017 and further direction to furnish the bank guarantee/security for a period of six months that is upto 31.07.2017 and the duplicate copy of bank guarantee/security attested by Assistant Commissioner (CT), Ranipet Assessment Circle, shall be filed in the said office for awareness and file purpose.

2.Assailing the same, the present writ petitions have been filed stating their inability to comply with the said order. The second respondent has made it clear that the petitioner has to furnish either bank guarantee or security deposit. This Court is not able to find any infirmity in the impugned order passed by the second respondent and the request of the petitioner to execute the personal bond instead of bank guarantee cannot be accepted.

3.Therefore, both these writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are dismissed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1. The Assistant Commissioner (CT),
Ranipet,
Vellore District.
 2. The Appellate Deputy Commissioner (CT),
Commercial Taxes Building
Vellore, Vellore District.
- +1 CC to M/s. R. Hemalatha, Advocate sr 13816

W.P.Nos.5215 & 5216 of 2017
&

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