In the High Court of Judicature at Madras

Dated : 30.11.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.31067 of 2017 & WMP.No.34069 of 2017

Tvl.G.T.India Pvt. Ltd., rep.
by its Authorized Signatory ...Petitioner

Vs

1.The Appellate Deputy Commissioner
(ST), Chennai (North), C.T.Building
Annexe, III Floor, Greams Road,
Chennai-6.

2.The Commercial Tax Officer,
Sowcarpet Assessment Circle,
No.48/39, Rajaji Salai, II Floor,
Chennai-1. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the first respondent in S.P.No.61/17 in APV.70/2017 dated 31.10.2017, quash the same and further direct the first respondent to grant an absolute stay for the balance of tax and entire penalty amount without insisting upon furnishing of bank guarantee till the pending disposal of the appeal on the files of the first respondent.

For Petitioner : Ms.C.Rekha Kumari

For Respondents : Mrs.Narmadha Sampath, SGP

ORDER

Mrs.Narmadha Sampath, learned Special Government Pleader accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956 on the file of the second respondent. The petitioner filed an appeal before the first

respondent against the order of assessment passed by the second respondent for the year 2015-16. In this writ petition, the petitioner has challenged the order passed by the first respondent while granting an order of stay pending appeal. By the impugned order, the first respondent directed the petitioner to pay another 25% of the disputed tax and to furnish bank guarantee for the balance of tax and entire penalty within a time frame. It is stated that the petitioner paid another 25% of the disputed tax on 24.11.2017 as per the order dated 31.10.2017. However, the petitioner is aggrieved by the condition of furnishing bank guarantee for the balance 50% of tax and entire penalty.

3. The learned Special Government Pleader submits that the petitioner may be permitted to execute personal bond instead of bank guarantee as directed by the first respondent.

4. Having regard to the submission made by the learned counsel on either side, the writ petition is disposed of with a direction to the petitioner to execute a personal bond for the balance 50% of the disputed tax and entire penalty in lieu of bank guarantee, within a period of two weeks from the date of receipt of a copy of this order. In all other aspects, the impugned order passed by the first respondent will remain unaltered. No costs. Consequently, the above WMP is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

RS

To

1.The Appellate Deputy Commissioner (ST), Chennai (North), C.T.Building
Annexe, III Floor, Greams Road, Chennai-6.

2.The Commercial Tax Officer, Sowcarpet Assessment Circle, No.48/39,
Rajaji Salai, II Floor, Chennai-1.

+2cc to the Government Pleader, S.R.No.85660

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RRK(19/12/2017)