

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.31893 of 2017

M/s.Devendra Exports (P) Ltd.,
rep. By its Managing Directorate A.Vinod Sankar
No.35-B/2, Second Main Road
Ambattur Industrial Estate
Chennai-58

..Petitioner

-Vs-

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

2.The Assistant Commissiner (CT)
Pattaravakkam Assesment Circle
No.5, First floor, High Court Colony
Villivakkam, Chennai-49

..Respondents

Writ Petition filed praying to issue a writ of Certiorari calling for the records of the first respondent in his proceedings in SP.No.73/2017 in AP 41/2017 (CST) dated 16.11.2017 and quash the same as illegal in so far as the condition of furnishing of Bank Guarantee is concerned and to pass such further orders.

For petitioner : Mr.S.Ramanathan

For respondents : Mrs.Narmadha Sampath, Spl.G.P.

ORDER

Heard Mr.S.Ramanathan, learned counsel appearing for the petitioner and Mrs.Narmadha Sampath, learned Special Government Pleader accepting notice on behalf of the respondent and with the consent of learned counsel appearing on either side, this Writ Petition is taken up for final disposal.

2. The petitioner has filed the above Writ Petition for issuance of a Writ of Certiorari to quash the proceedings of first respondent dated 16.11.2017, in so far as the condition of furnishing of Bank Guarantee for the amount of Rs.2,79,768/-.

3. Mr.S.Ramanathan, learned counsel appearing for the petitioner submitted that the petitioner may be permitted to give personal bond instead of giving Bank Guarantee for the said amount. He further submitted that in similar circumstances, this court in W.P.No.19549 of 2016, dated 10.06.2016, permitted the petitioner therein to execute personal bond for the balance tax amount and penalty in lieu of furnishing Bank Guarantee.

4. Mrs.Narmadha Sampath, learned Special Government Pleader, submitted that similar order may be passed in this writ petition also.

5. Having regard to the submissions made by the learned counsel on either side, the petitioner is directed to execute a personal bond for the balance tax amount in lieu of furnishing Bank Guarantee, within a period of two weeks from the date of receipt of a copy of this order. On such executing the personal bond, the order of stay granted by the first respondent shall be in force till the disposal of the appeals.

The Writ Petition is disposed of on the above terms. No costs.

-s/d-

Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

nvsri

To

1.The Appellate Deputy commissioner(ST)
Chennai (South)
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+1 CC to Mr.S.Ramanathan, Advocate sr 87367.

+1 CC to Spl. Govt. Pleader(T) sr 87940.

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SP(27/12/2017)