

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.05.2017

CORAM

THE HON'BLE MR. JUSTICE K.KALYANASUNDARAM
W.P.Nos.12396 to 12398 of 2017
and W.M.P.Nos.13150 to 12152 of 2017

M/s. Refrigeration and Allied Traders,
Rep by its Partner,
Mr.Pradeep Dugar,
No.105, Peters Road,
Chennai - 600 014.

...Petitioner in all WPs.

Vs.

1. The Appellate Deputy Commissioner(CT)
East Division,
New Building (Annex), IIIrd Floor,
Greens Road, Chennai - 06

2. The Assistant Commissioner (CT),
Royapettah Assessment Circle,
46, Greens Road,
Chennai - 28.

...Respondents in all WPs

Common Prayer:- Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus to call for the records of the first respondent in S.P.No.26/2017 in APV.No.28/2017, S.P.No.27/2017 in APV.No.29/2017 and S.P.No.28/2017 in APV.No.30/ 2017 dated 19.04.2017 respectively and quash the same and further direct the first respondent to grant an absolute stay for balance of tax and entire penalty amount without insisting upon furnishing of security in the form of Bank Guarantee till the pending disposal of the appeal on the files of the first respondent.

For Petitioner in all WPs : Ms.C.Rekha Kumari

For Respondents in all WPs : Mr.Kanmai Annamalai
Additional Govt. Pleader.

C O M M O N O R D E R

The case of the petitioner is that aggrieved over the order passed by the second respondent, the petitioner preferred an appeal before the first respondent. At the time of the filing of the appeal, the petitioner paid 25% of disputed tax and while granting stay in the said appeal, the first respondent directed the petitioner to pay another 25% of the disputed tax and furnish Bank security to the satisfaction of the Assessment Officer for the balance tax amount. Aggrieved over the said order, the present writ petition is filed.

2. Heard Ms.C.Rekha Kumarai, learned counsel for the petitioner and Mr.Kanmani Annamalai, learned counsel for the respondents.

3. The learned counsel for the petitioner says that till now 50% of the disputed tax has already been paid and she further says that the petitioner is willing to furnish a personal bond for the balance disputed tax and penalty as against a bank guarantee sought for by the respondents.

4. In support of her submission, the learned counsel for the petitioner relies upon an order dated 17.06.2013, passed in "W.P.No.8641 of 2013 titled Vijayalakshmi Corporation Vs. The Appellate Deputy Commissioner (CT)-II and another"

5. Accordingly, the impugned order is modified to the extent that instead of a bank guarantee, the petitioner would furnish a personal bond for the balance amount of disputed tax and the entire penalty amount, within two (2) weeks from the date of the receipt of a copy of this Order. Upon such personal bound being furnished, there shall be a stay qua the Assessment order passed by the Assistant Commissioner(CT) dated 30.12.2016, pending consideration of the appeal preferred before the first respondent.

6. With the above directions, all the writ petitions are disposed off. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rts

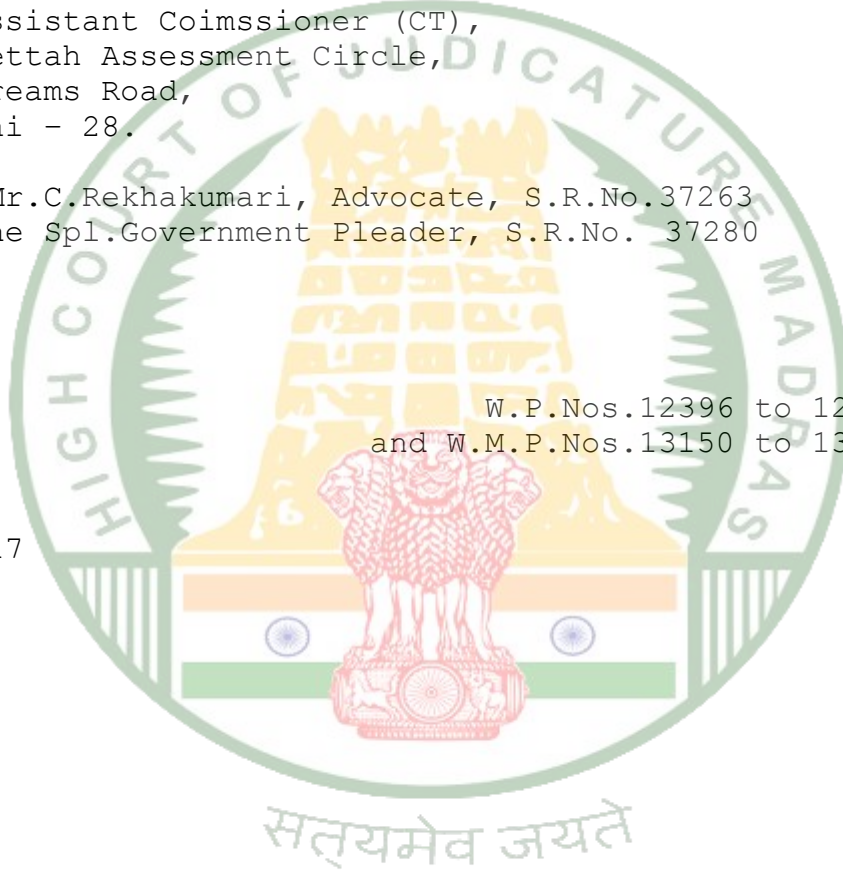
To

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+3ccs to Mr.C.Rekhakumari, Advocate, S.R.No.37263
+1cc to the Spl.Government Pleader, S.R.No. 37280

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NM(CO)
CS/24/05/17



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