

In the High Court of Judicature at Madras

Dated : 07.9.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.24050 of 2017 & WMP.No.25373 of 2017

Tvl.The PCK Buderus (India) Special  
Steels P. Ltd., rep.by its Director  
Mr.P.L.Krishnan ....Petitioner

Vs

- 1.The Appellate Deputy Commissioner  
(CT) Central, 3rd Floor, PAPJM Annex  
Building, No.1, Greams Road, Chennai-6.
- 2.The Assistant Commissioner (CT)  
Nandanam Assessment Circle,  
No.46, Greenways Road, Chennai-28. ....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 on the file of the 1st respondent in SP.No.45 of 2017 in AP.CST.No.39 of 2017 dated 04.8.2017, quash the same being illegal, invalid and against law and direct the second respondent to entertain personal bond as security in lieu of bank guarantee till the disposal of the appeal pending before the first respondent.

For Petitioner : Mr.D.Vijayakumar  
For Respondents : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate 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 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. In this writ petition, the petitioner has challenged the order passed by the first respondent while granting an order of stay. 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 within a time frame. It is stated that the petitioner paid another 25% of the disputed tax on 31.8.2017 as per the order dated 04.8.2017. The petitioner is aggrieved by the condition of furnishing bank guarantee for the balance of 50% of the disputed tax.

3. The learned Additional 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 of 50% of the disputed tax, 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.

07.9.2017

Internet : Yes

To

- 1.The Appellate Deputy Commissioner (CT) Central, 3rd Floor, PAPJM Annex Building, No.1, Greams Road, Chennai-6.
- 2.The Assistant Commissioner (CT) Nandanam Assessment Circle, No.46, Greenways Road, Chennai-28.

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