In the High Court of Judicature at Madras

Dated: 15.02.2017

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The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.3677 of 2017
and WMP Nos.3734 and 3735 of 2017

M/s.New Deva Agency,
Rep. by its Proprietor
K.Vijayakumar,
No.2, Salt Road,
Marakkanam - 605 303,
Villupuram District.
.... Petitioner

Vs

1 The Commercial Tax Officer [Main]
Tindivanam, Villupuram District.

2 The Appellate Deputy Commissioner (CT),
Cuddalore, Cuddalore District.
.... Respondents

PETITION filed under Article 226 of The Constitution of India praying for the issuance of Certiorari calling for the records on the file of the 2nd respondent in his proceedings in S.P.No.84/2016 in A.P.No.372/2016 [VAT] dated 20.12.2016 and quash the same in so far as it directs the petitioner to furnish security for the balance of disputed taxes and penalty due for the assessment year 2013-2014 under the TNVAT Act, 2006.

For Petitioner : Ms.R.Hemalatha
For Respondents : Mr.K.Venkatesh, G.A.

O R D E R



1. Issue notice. Mr.K.Venkatesh, accepts notice on behalf of the respondents.

1.1. With the consent of counsels for parties, the Writ Petition is taken up for final hearing and disposal.

2. By virtue of the instant Writ Petition, challenge is laid to the order dated 20.12.2016.

3. A perusal of the order and the record placed before me would show that the petitioner has paid 50% of the tax demanded

by respondent No.1.

4. The petitioner is aggrieved by the fact that in so far as the balance 50% of the disputed tax and penalty is concerned, security in the form of bank guarantee is demanded.

5. Learned counsel for the petitioner says that the petitioner is willing to execute a personal bond for the balance 50% of the disputed tax and penalty.

6. Mr.Venkatesh says that the impugned order can be modified in so far as the balance disputed tax and penalty is concerned, having regard to the fact that 50% of the tax has already been paid.

7. Accordingly, the impugned order is modified to the extent that in respect of the balance 50% of the disputed tax and penalty, the petitioner will furnish a personal bond instead of bank guarantee.

8. Upon fulfilling of the condition indicated above, respondent No.2 shall hear and dispose of the appeal at the earliest. Pending the disposal of the appeal, stay of the order-in-original will continue to operate.

9. The Writ Petition is disposed of in terms of the aforesaid directions.

10. Consequently, the connected Miscellaneous Petitions are closed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1 The Commercial Tax Officer [Main]
Tindivanam, Villupuram District.

2 The Appellate Deputy Commissioner (CT),
Cuddalore, Cuddalore District.

+1cc to Mr.Hemalatha, Advocate, S.R.No.9821
+1cc to the Government Pleader, S.R.No.9952

GMJ(CO)
RS(02/03/2017)

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