

In the High Court of Judicature at Madras

Dated : 13.9.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.24574 of 2017

&

WMP.No.25938 of 2017

Superfil Products Ltd., rep.by its
Managing Director Mr.S.Narayan

...Petitioner

Vs

1.The Assistant Commissioner (CT)
T.Nagar Assessment Circle,
No.46, Greenways Road, Chennai-28.

2.The Appellate Deputy Commissioner
(CT) Central, PAPJM Building,
No.34, Greams Road, Chennai-6.

...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 case from the file of the second respondent herein, quash the impugned order of the second respondent in S.P.No.48/2017 in A.P.VAT.No.129/2017 dated 17.8.2017 and direct the respondents to dispense with the filing of security in the form of bank guarantee from nationalized bank for the balance tax and penalty of Rs.49,99,147/-.

For Petitioner : Mrs.Lakshmi Sriram
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 and the Central Sales Tax Act, 1956 on the file of the first respondent. The petitioner filed an appeal before the second respondent against the order of assessment passed by the first respondent. In this writ petition, the petitioner has challenged the order passed by the second respondent while granting an order of stay.

By the impugned order, the second 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 06.9.2017 as per the order dated 17.8.2017. The petitioner is aggrieved by the condition of furnishing bank guarantee for the balance 50% of tax and entire penalty.

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 second 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 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 second respondent will remain unaltered. No costs. Consequently, the above WMP is closed.

Sd/-

ASST. REGISTRAR

/TRUE COPY/

SUB ASST. REGISTRAR

To

1.The Assistant Commissioner (CT), T.Nagar Assessment Circle, No.46, Greenways Road, Chennai-28.

2.The Appellate Deputy Commissioner (CT) Central, PAPJM Building, No.34, Greams Road, Chennai-6.

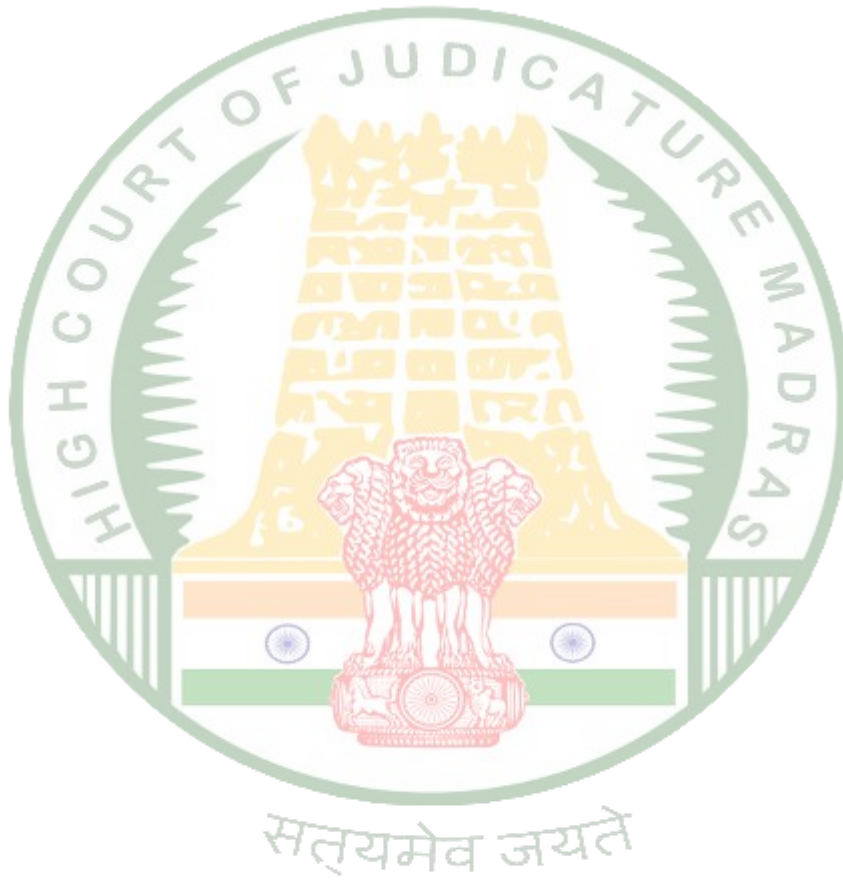
+1 CC to the Mr. Lakshmi Sriram, Advocate SR.NO.66560

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RJ(CO)
VC (09/10/2017)

13.9.2017



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