



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.06.2017

CORAM:

THE HON'BLE MR.JUSTICE S.S.SUNDAR

W.P. (MD) No.10487 of 2017

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M/s.M.M.R.Traders,
Represented by its Proprietor M.Mariaraj,
No.4/269, Dindigul Road,
Alampattiputhur, Trichy.

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),
Trichy.

2. The Deputy Commercial Tax Officer,
Srirangam Assessment Circle,
Trichy.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records in S.P.No.56/2017 in VAT AP No.101/2017, dated 30.03.2017 on the file of the first respondent and quash the same as illegal and direct the second respondent to accept the personal bond to be executed by the petitioner in lieu of security.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.R.Karthikeyan,
Additional Government Pleader.

O R D E R

This Writ petition has been filed by the petitioner for issuance of a Writ of Certiorarified Mandamus, calling for the records in S.P.No.56/2017 in VAT AP No.101/2017, dated 30.03.2017 on the file of the first respondent and quash the same as illegal and directing the second respondent to accept the personal bond to be executed by the petitioner in lieu of security.

2. Heard, Mr.S.Karunakar, learned counsel appearing for the petitioner and Mr.R.Karthikeyan, learned Additional Government Pleader appearing for the respondents.

3. Mr.R.Karthikeyan, learned Additional Government Pleader, takes notice for the respondents. By consent, the Writ petition itself is taken up for final disposal.

<https://hcservices.ecourts.gov.in/hcservices/> In a similar case, this Court in **Writ Petition No.17503 of 2015, dated 29.09.2015** has passed the following order:-



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" Considering the submission made by either side, following the order passed in the Writ petition referred above, the Writ petition is disposed of, with a direction to the petitioner to execute a personal bond instead of furnishing bank guarantee, as required by the appellate authority as a condition for grant of stay. Such a personal bond shall be executed within period of two weeks from the date of receipt of a copy of this order. On receipt of the personal bond, the appellate authority is directed to dispose of the appeal on merits. On execution of the personal bond, the stay granted by the appellate authority shall continue till the disposal of the appeal."

5. Considering the nature of grievance expressed by the petitioner in this case, this Court is inclined to follow the order passed in **Writ Petition No.17503 of 2015, dated 29.09.2015**. Hence, the Writ petition is also disposed with a direction to the petitioner to execute a Personal Bond instead of furnishing Bank Guarantee or Security Bond, as directed by the first respondent in the impugned order, while granting stay. The petitioner shall execute a Personal Bond within the period of two weeks from the date of receipt of a copy of this order. On receipt of the Personal Bond, the Appellate Authority, namely, the first respondent is directed to dispose of the appeal on merits. Upon execution of the Personal Bond, the stay granted by the Appellate authority shall continue till the disposal of the appeal. No costs.

Sd/-
Assistant Registrar(RTI)

/True Copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner(CT),
Trichy.
2. The Deputy Commercial Tax Officer,
Srirangam Assessment Circle,
Trichy.

+1cc to M/S.The Special Government Pleader,SR.58836

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