



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.06.2017

CORAM:

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

W.P.(MD) No.11633 of 2017 and
W.M.P(MD) .No.8970 of 2017

Tvl.Lucky Hardwares,
rep. by its Managing Partner,
A. Sheik Alaudeen.

: Petitioner

Vs.

1. The Appellate Deputy Commissioner(CT),
Thanjavur,
Commercial Taxes Buildings,
Sachidananda Moopnar Road,
Thanjavur - 613 007

2. The Commercial Tax Officer,
Papanasam Assessment Circle,
Papanasam.

: 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 of first respondent and quash the impugned proceedings in S.P.No.124/2017 in VAT.No.177/2017 dated 16.05.2017 in so for as condition of filing of Bank Guarantee/ Security for the balance amount of Rs.4,73,383/-.

For Petitioner : Mr.P.R. Kumar

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

ORDER

This Writ Petition has been filed by the petitioner for issuance of a Writ of Certiorarified Mandamus, calling for the records of first respondent and quash the impugned proceedings in S.P.No.124/2017 in VAT.No.177/2017 dated 16.05.2017 in so for as condition of filing of Bank Guarantee/ Security for the balance amount of Rs.4,73,383/-.



2. Heard the learned counsel appearing for the petitioner and the 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.

4. In a similar case, this Court in *Writ Petition No.17503 of 2015*, dated 29.09.2015 has passed the following order:-

"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, this writ petition is also disposed of 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. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-I)

/True copy/

Sub Assistant Registrar

To

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

<https://hcservices.com/magicalservices>
Government Buildings,
Sachidananda Mooppanar Road,
Thanjavur - 613 007



2. The Commercial Tax Officer,
Papanasam Assessment Circle,
Papanasam.

+1 cc to MR.D.Venkatesh , Advocate in SR.No. 61810

trp

AE/MR KKR/SAR3/11.07.2017/3P/4C

ORDER MADE IN
W.P.(MD) No.11633 of 2017 and
W.M.P (MD) .No.8970 of 2017
23.06.2017