



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.03.2017

CORAM

THE HONOURABLE MR.JUSTICE S.S.SUNDAR

W.P. (MD) .No.4702 of 2017

Tvl.D.N.Patel & Company,
Rep.by its Proprietor:K.Mahesh Kumar,
No.7-1/16-A, Madurai Dindigul Main Road,
New Vilangudi, Madurai - 18. ..Petitioner

Vs.

- 1.The Appellate Deputy Commissioner (CT) (FAC)
Madurai (South), Madurai.
- 2.The Assistant Commissioner (CT),
West Veli Street Assessment Circle,
Madurai. .. Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st respondent in S.P.No.11/2017 in TNVAT.25/2017, dated 07.03.2017, quash the same in so far as the condition to file security bond or Bank Guarantee for Balance of Rs.3,45,981/- (Tax Rs.3,139/- + Penalty Rs.3,42,842/-) is concerned and for a direction to the 1st respondent to grant stay till the disposal of the petitioner's appeal, TNVAT.25/2017.

For Petitioner : Mr. A. Chandrasekaran

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 on the file of the first respondent in S.P.No.11/2017 in TNVAT.25/2017, dated 07.03.2017, quash the same in so far as the condition to file security bond or Bank Guarantee for Balance of Rs.3,45,981/- (Tax Rs.3,139/- + Penalty Rs.3,42,842/-) is concerned and for a direction to the first respondent to grant stay till the disposal of the petitioner's appeal, TNVAT.25/2017.



2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents.

3. Mr.R.Karthikeyan, 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 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(Co)

/True copy/



To

1.The Appellate Deputy Commissioner (CT) (FAC)
Madurai (South), Madurai.

2.The Assistant Commissioner (CT),
West Veli Street Assessment Circle,
Madurai.

+1 cc to Special Government Pleader in SR.No:16614

+1 cc to Mr.A.Chandrasekaran , Advocate in SR.No. 16272

pmu

AE/RR/24.04.2017/3P/5C

ORDER MADE IN
W.P. (MD) .No.4702 of 2017
21.03.2017