



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.03.2017

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE S.S.SUNDAR

W.P. (MD) .Nos.4703 & 4704 of 2017

Sri Meenakshi Traders,
Rep.By its Partner R.Pugalenthil,
No.21,Old Vertrilaikadai Lane,
Madurai.

..Petitioner in both petitions

Vs.

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

2. The Commercial Tax Officer,
Chitrakara Assessment Circle,
Madurai.

.. Respondents in both petitions

PRAYER in W.P. (MD) No.4703 of 2017: 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.8/2017 in TNVAT.296/2016, dated 07.03.2017, quash the same in so far as the condition to file Security Bond or Bank Guarantee for Balance of Rs.7,47,993/- (Tax Rs.2,67,136/- + Penalty Rs.4,80,857/-) is concerned and for a direction to the 1st respondent to grant stay till the disposal of the petitioner's appeal, TNVAT.296/2016.

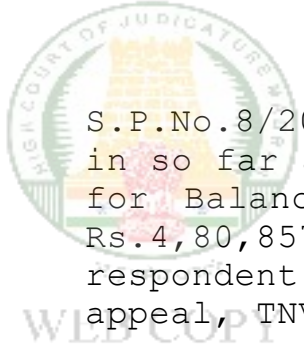
PRAYER in W.P. (MD) No.4704 of 2017: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st respondent in S.P.No.9/2017 in TNVAT.297/2016, dated 07.03.2017, quash the same in so far as the condition to file Security Bond or Bank Guarantee for Balance of Rs.94,860/- is concerned and for a direction to the 1st respondent to grant stay till the disposal of the petitioner's appeal, TNVAT.297/2016.

For Petitioner in : Mr. A. Chandrasekaran
both petitions

For Respondents in : Mr. R.Karthikeyan,
both petitions Additional Government Pleader

COMMON O R D E R

Writ petition in W.P. (MD) No.4703 of 2017 has been filed by the petitioner for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st respondent in



S.P.No.8/2017 in TNVAT.296/2016, dated 07.03.2017, quash the same in so far as the condition to file Security Bond or Bank Guarantee for Balance of Rs.7,47,993/- (Tax Rs.2,67,136/- + Penalty Rs.4,80,857/-) is concerned and for a direction to the 1st respondent to grant stay till the disposal of the petitioner's appeal, TNVAT.296/2016.

2. Writ petition in W.P.(MD)No.4704 of 2017 has been filed by the petitioner for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st respondent in S.P.No.9/2017 in TNVAT.297/2016, dated 07.03.2017, quash the same in so far as the condition to file Security Bond or Bank Guarantee for Balance of Rs.94,860/- is concerned and for a direction to the 1st respondent to grant stay till the disposal of the petitioner's appeal, TNVAT.297/2016.

3. Heard the Government Advocate appearing for the petitioner and the Additional Government Pleader appearing for the respondents.

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

5. In a similar case, this Court in 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."

6. 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 these Writ petitions are 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) (FAC)
Madurai (South), Madurai.

2. The Commercial Tax Officer,
Chitrakara Assessment Circle, Madurai.

+1 cc to Mr.A.Chandrasekaran, Advocate, SR.Nos.16274 & 16273
(in both WPs)

+1 cc to Special Government Pleader , SR.No. 16613

**ORDER MADE IN
W.P. (MD) .Nos.4703 & 4704 of 2017
21.03.2017**

pmu

MKV-MR-SAR 4/6.4.2017/3P-5C



WEB COPY