



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.04.2017

CORAM:

WEB COPY

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

W.P.(MD) Nos.5749 & 5750 of 2017

Tvl. Corel Computers,
Rep. By its Proprietor,
S.Premkumar Rajasingh.

... Petitioner
in both petitions

Vs.

1. The Appellate Deputy Commissioner(CT),
Commercial Taxes Buildings,
Reserve Line Road, Palayamkottai,
Thirunelveli - 627 002.

2. The Deputy Commercial Tax Officer,
Thirunelveli Town Assessment Circle,
Commercial Taxes Buildings,
Reserve Line Road, Palayamkottai,
Thirunelveli - 627 002.

... Respondents
in both petitions

Prayer in W.P.(MD)No.5749 of 2017: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent in S.P.No.8/2017 in A.P.No.V/115/2016, dated 02.03.2017, quash the same in so far as the condition to file a Security bond or Bank Guarantee for the Balance of entire penalty of Rs.4,24,452/- is concerned and direct the first respondent to grant stay till the disposal of the petitioner's appeal in A.P.No.V/115/2016.

Prayer in W.P.(MD)No.5750 of 2017: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent in S.P.No.9/2017 in A.P.No.V/114/2016, dated 02.03.2017, quash the same in so far as the condition to file a Security bond or Bank Guarantee for the Balance of entire penalty of Rs.5,88,262/- is concerned and direct the first respondent to grant stay till the disposal of the petitioner's appeal in A.P.No.V/114/2016.



COMMON ORDER

The Writ petition in W.P.(MD)No.5749 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 first respondent in S.P.No.8/2017 in A.P.No.V/115/2016, dated 02.03.2017, quash the same in so far as the condition to file a Security bond or Bank Guarantee for the Balance of entire penalty of Rs.4,24,452/- is concerned and direct the first respondent to grant stay till the disposal of the petitioner's appeal in A.P.No.V/115/2016.

2. The Writ petition in W.P.(MD)No.5750 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 first respondent in S.P.No.9/2017 in A.P.No.V/114/2016, dated 02.03.2017, quash the same in so far as the condition to file a Security bond or Bank Guarantee for the Balance of entire penalty of Rs.5,88,262/- is concerned and direct the first respondent to grant stay till the disposal of the petitioner's appeal in A.P.No.V/114/2016.

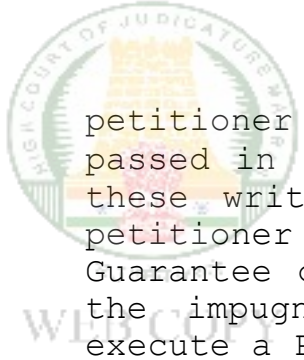
3. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents.

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

5. 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."

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 appeals on merits. Upon execution of the Personal Bond, the stay granted by the Appellate authority shall continue till the disposal of the appeals. No costs.

Sd/-
Assistant Registrar (CS-III)

/True Copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner(CT),
Commercial Taxes Buildings,
Reserve Line Road, Palayamkottai,
Thirunelveli - 627 002.
2. The Deputy Commercial Tax Officer,
Thirunelveli Town Assessment Circle,
Commercial Taxes Buildings,
Reserve Line Road, Palayamkottai,
Thirunelveli - 627 002.

+ 1 CC TO Mr.B.ROOBAN, ADVOCATE IN SR No. 19180, 19179
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 50125

PMU
TE/SV-MMS : 13/04/2017 : 3P/5C

COMMON ORDER MADE IN
W.P. (MD) Nos.5749 & 5750 of 2017
04.04.2017