



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.05.2017

CORAM

THE HONOURABLE MR.JUSTICE N.SESHASAYEE

W.P (MD) .No.9032 of 2017

and

WMP (MD) .No.6898 of 2017

M/s.Mountain Spinning Mills Limited.,
No.97/1A, Kootudankadu,
Mangalagiri,
Tuticorin District.

..Petitioner

Vs

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

2.The Commercial Tax Officer(Main)-III,
Tuticorin.

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned order passed by the 1st respondent in S.P.No.22/2017 in A.P.No.C/1/2017 dated 20.04.2017 and quash the same as illegal insofar as directing the petitioner to furnish a bank of guarantee for Rs.5,67,129/- is concerned and consequently direct the 2nd respondent to accept the personal bond to be executed by the petitioner in lieu thereof as security.

For Petitioner : Mr.M.E.Ilango
For Respondent : Mr.Gunaseelanmuthaiah
Government Advocate.

O R D E R

This Writ Petition has been filed to call for the records relating to the impugned order passed by the 1st respondent in S.P.No.22/2017 in A.P.No.C/1/2017 dated 20.04.2017 and quash the same as illegal insofar as directing the petitioner to furnish a bank of guarantee for Rs.5,67,129/- is concerned and consequently direct the 2nd respondent to accept the personal bond to be executed by the petitioner in lieu thereof as security.

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



3. Mr. Gunaseelan Muthaiah, learned Government Advocate takes Notice for the respondents.

4. The learned counsel appearing for the petitioner submitted that the petitioner is ready to offer adequate personal guarantee and therefore, the condition of the first respondent may be modified from one of furnishing bank guarantee as personal guarantee to the extent of 75% of the tax amount assessed by the second respondent.

5. In view of the said submission, the first respondent is directed to take either personal bond or some of the properties instead of furnishing bank guarantee or security bond, in lieu of personal guarantee in its order of stay.

6. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (VO)

/True Copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner (CT),
Tirunelveli.
2. The Commercial Tax Officer (Main) - III,
Tuticorin.

+1cc to Mr. M. E. Ilango, Advocate Sr. No. 56619

+1cc to Spl. Government Pleader Sr. No. 56754

trp/msa

vb/mr/23.05.2017/2p/5c

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