

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.5238 of 2018 &
W.M.P. No.6427 of 2018

Ashok Leyland Limited

Represented by its Deputy General Manager -

Corporate Taxes

1, Sardar Patel Road, Guindy

Chennai - 600 032

.. Petitioner

v.

1. The Deputy Commissioner (CT) - III

Large Tax Payers Unit

34, Durgar Towers, Egmore

Chennai - 600 008

2.The Joint Commissioner (CT) Appeals

CT Annexe Buildings, III Floor

Greens Road, Chennai - 600 006

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the 2nd respondent herein in S.P.No.2/18 in A.P.No.5/18 dated 16.02.2018, quashing the same in so far as it relates to the direction of the 2nd respondent to the petitioner to furnish Bank Guarantee for the balance of tax of Rs.2,72,86,594/-.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.M.Hariharan
Addl. Govt. Pleader (T)

ORDER

Mr.M.Hariharan, learned Government Advocate (Tax) takes notice for the respondent. By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the file of the 2nd respondent dated 16.02.2018 and to quash the

same in so far as it relates to the direction of the 2nd respondent to the petitioner to furnish Bank Guarantee for the balance of tax of Rs.2,72,86,594/-.

3. The petitioner has challenged the impugned order passed by the 2nd respondent in the Stay Petition imposing two conditions, viz.,

(i) to pay 25% of the disputed tax of Rs.5,49,57,252/- which arrives to Rs.1,37,39,313/- on or before 17.03.2018 ; and

(ii) to furnish Bank Guarantee to the satisfaction of the Assessing Officer for the balance of tax of Rs.2,72,86,594/- in the prescribed manner.

4. The learned counsel appearing for the petitioner submitted that the petitioner had complied with the 1st condition imposed by the 2nd respondent and instead of furnishing Bank Guarantee, the petitioner may be permitted to execute personal bond for the balance of tax of Rs.2,72,86,594/-.

5. Mr.M.Hariharan, learned Government Advocate (Tax), appearing for the respondents has no objection for permitting the petitioner to furnish personal bond instead of bank guarantee.

6. In view of the the submissions made by the learned counsel on either side, the impugned order dated 16.02.2018 is modified by permitting the petitioner to execute personal bond in lieu of the Bank Guarantee for the balance tax amount of Rs.2,72,86,594/- in the prescribed manner, within a period of two weeks from the date of receipt of a copy of this order. In other aspects, the order dated 16.02.2018 passed by the 2nd respondent shall remain unaltered.

With these observations, the writ petition is disposed of. No costs.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

1. The Deputy Commissioner (CT) - III
Large Tax Payers Unit
34, Durgar Towers, Egmore
Chennai - 600 008

2.The Joint Commissioner (CT) Appeals
CT Annexe Buildings, III Floor
Greams Road
Chennai - 600 006

+1cc to Mr.inbarajan, Advocate, S.R.No.17554

+1cc to the Government Pleader, S.R.No.18232

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RRK(09/03/2018)



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