

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.6909 & 6910 of 2018

M/s.Anees Steels

Rep by its Proptx. Afzal Begum

32 , Bharathiyar Street

Arcot, Vellore Distict

.. Petitioner in both WPs

Vs.

1 The Appellate Deputy Commissioner (CT)

Vellore

Commercial Taxes Building

Vellore

2 The Commercial Tax Officer

Arcot Assessment Circle

Arcot, Vellore District

.. Respondents in both WPs

W.P.No.6909/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the 1st respondent in his proceedings calling for the records of the first Respondent in his proceedings in SP No.36/18 in AP No.284/17 dated 27.02.2018 and quash the same as illegal in so far as the condition of furnishing of Bank Guarantee for the amount of Rs.2,49,232/- is concerned.

W.P.No.6910/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the 1st respondent in his proceedings calling for the records of the first Respondent in his proceedings in SP No.37/18 in AP No.105/17 dated 27.02.2018 and quash the same as illegal in so far as the condition of furnishing of Bank Guarantee for the amount of Rs.6,33,030/- is concerned.

For Petitioner : Mr.S. Ramanathan
For Respondents : Mrs.G. Dhanamadhri
Govt. Advocate(Tax)

ORDER

Ms.Dhanamadhri, learned Government Advocate (Tax), takes notice for the respondents. Since the issue involved in both the writ petitions are common, by consent of both the parties, both the writ petitions are disposed of by this

common order.

2. The petitioner has filed the above writ petitions to issue a Writ of Certiorari to call for the records on the file of first respondent in its proceedings dated 27.02.2018 and quash the same as illegal in so far as the condition of furnishing of Bank Guarantee for the amount of Rs.2,49,232/- and Rs.6,33,030/- are concerned

3. In the affidavit filed in support of the writ petitions, the petitioner has stated that the petitioner may be permitted to give personal bond instead of giving bank guarantee for the said amount.

4. Mr.S.Ramanathan, learned counsel appearing for the petitioner, submitted that in similar circumstances, this court in W.P.Nos.863 and 864 of 2016, dated 11.01.2016, permitted the petitioner therein to execute personal bond for the balance tax amount and penalty in lieu of furnishing Bank Guarantee.

5. Ms.Dhanamadhri, learned Government Advocate (Tax), appearing for the respondents submitted that similar order can be passed in these writ petitions also.

6. Having regard to the submissions made by the learned counsel on either side, the writ petitions are disposed of with a direction to the petitioner to execute personal bond for the balance tax amount and penalty in lieu of furnishing Bank Guarantee, within a period of two weeks from the date of receipt of a copy of this order. On such executing the personal bond, the order of stay granted by the 1st respondent shall be in force till the disposal of the appeals. No costs.

s/d-

Assistant Registrar(CS VII)

True Copy

Sub-Assistant Registrar

Rj

To

- 1 The Appellate Deputy Commissioner (CT)
Vellore
Commercial Taxes Building
Vellore

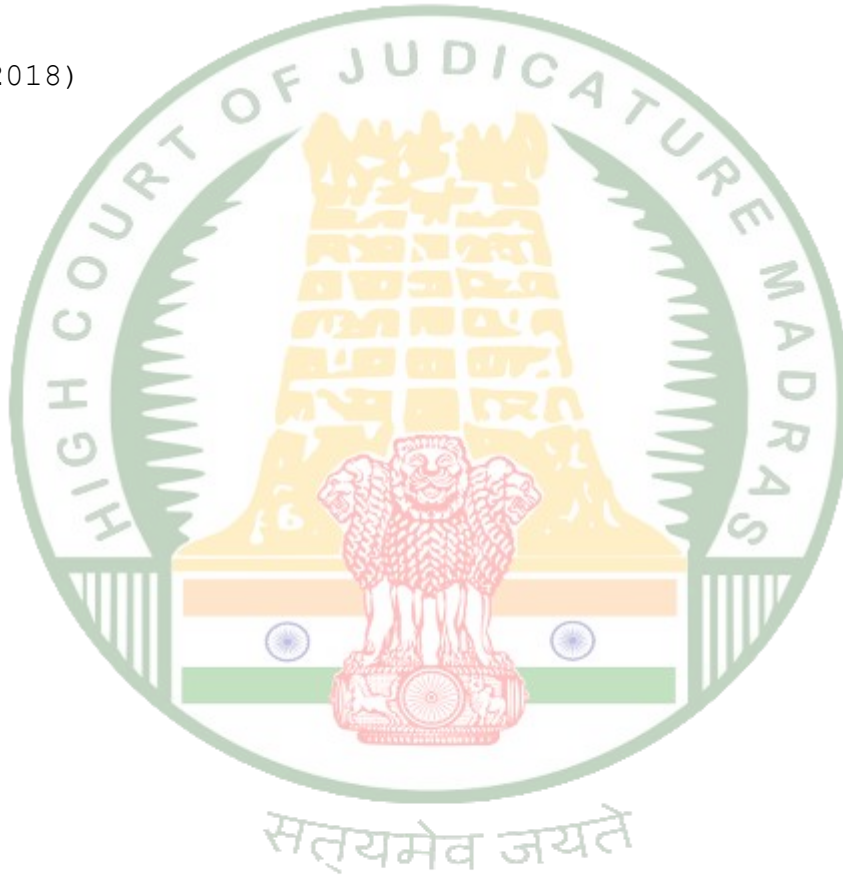
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2 The Commercial Tax officer
Arcot Assessment Circle
Arcot
Vellore District

+1 CC to Mr.S. Ramanathan, Advocate sr 22597.
+1 CC to The Spl. Govt. Pleader(T) sr 23459.

W.P.Nos.6909 & 6910 of 2018

SK(CO)
SP(09/04/2018)



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