

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2018

CORAM

THE HONOURABLE MR. JUSTICE M.DURAI SWAMY

WP.No.6944 of 2018

and WMP.No.8601 of 2018

M/s.Bharath Packaging,
rep. by its Proprietrix Mrs.Nirmala Jain,
No.56/2, Audiappa Naicken Street,
Sowcarpet,
Chennai - 600 001. ... Petitioner

Versus

- 1.The Appellate Deputy Commissioner (ST),
Chennai (North),
3rd Floor, C.T.Building Annexe,
Greens Road,
Chennai - 600 006.
- 2.The State Tax Officer,
Peddunaickenpet Assessment Circle,
No.48/39, Rajaji Salai,
Wavoo Mansion,
Chennai - 600 001. ... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for a writ of certiorarified mandamus to call for the records of the first respondent in S.P.No.05/2018 in APV.04/2018 dated 21.02.2018 and quash the same and further direct the first respondent to grant an absolute stay for the balance of tax and entire penalty amount without insisting upon furnishing of bank guarantee, till the pending disposal of the appeal on the files of the first respondent.

For Petitioner : Ms.C.Rekha Kumari

For Respondents : Mr.M.Hariharan
Addl. G.P. (T)

ORDER

The petitioner has filed the above writ petition to issue a writ of certiorarified mandamus to call for the records of the

first respondent dated 21.2.2018 and to quash the same and further direct the first respondent to grant an absolute stay for the balance of tax and entire penalty amount without insisting upon furnishing of bank guarantee, till the disposal of the appeal pending on the file of the first respondent.

2. In the affidavit filed in support of the writ petition, the petitioner has stated that the petitioner may be permitted to execute personal bond, instead of bank guarantee for a sum of Rs.15,49,688/-.

3. Ms.C.Rekha Kumari, learned counsel appearing for the petitioner submitted that in similar circumstances, this Court permitted to execute personal bond for the balance tax amount and penalty, in lieu of furnishing bank guarantee.

4, Mr.M.Hariharan, learned Additional Government Pleader (T) taking notice on behalf of the respondents submitted that similar order may be passed in this writ petition also.

5. Having regard to the submissions made by the learned counsel appearing on either side, the writ petition is 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 first respondent shall be in force till the disposal of the appeal. No costs. Consequently, WMP.No.8601 of 2018 is closed.

Sd/-

Deputy Registrar

/true copy/ सत्यमेव जयते

Sub Asst. Registrar

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To

1.The Appellate Deputy Commissioner (ST),
Chennai (North),
3rd Floor, C.T.Building Annexe,
Greens Road, Chennai - 600 006.

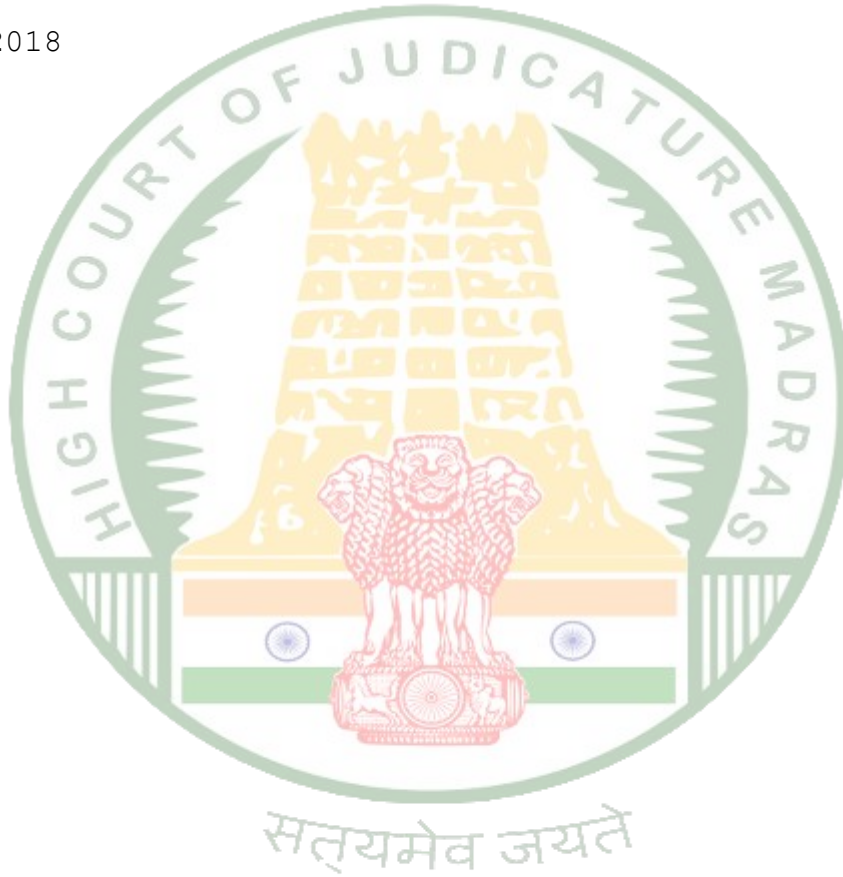
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2.The State Tax Officer,
Peddunaickenpet Assessment Circle,
No.48/39, Rajaji Salai,
Wavoo Mansion,
Chennai - 600 001.

+ 1 cc to Ms.C.Rekha Kumari Advocate,SR.23182
+ 1 cc to The Special Govt.Pleader(Taxes), SR.23458

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nr 06/04/2018



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