

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.5994 of 2018 &

W.M.P.No.7375 of 2018

M/s. ESAB India Ltd
Rep by its Vice President
13, III Main Road
Ambattur Chennai-600 058 .. Petitioner

v.

- 1 The Appellate Deputy Commissioner (ST)
Chennai (South)
3rd Floor, C.T. Building Annexue No.1
Greens Road
Chennai-600 006
- 2 The Assistant Commissioner (ST)
Pattaravakkam Assessment Circle
Chennai .. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, call for the records of the first respondent in S.P. No.36/ 2017 in A.P. No.9/ 2017 CST, quash the order dated 14.02.2018 passed therein and further direct the second respondent to accept personal bond by way of security for the balance of tax.

For Petitioner : Ms.Hema Muralikrishnan

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

ORDER

Mr.M.Hariharan, learned Additional Government Pleader (Tax), takes notice for the respondents. 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 Certiorarified Mandamus to call for the records of the 1st respondent, to quash the order dated 14.02.2018 passed therein and further direct the 2nd respondent to accept personal bond by way of security for the balance of tax.

3. The learned counsel appearing for the petitioner submitted that the petitioner had complied with the 1st condition imposed by the 1st respondent and instead of furnishing Bank Guarantee, the petitioner may be permitted to execute personal bond for the balance of tax.

4. This Court in similar circumstances in W.P.Nos.224 to 227 of 2016 dated 06.01.2016 had permitted the petitioner therein to execute personal bond for the balance tax amount for each assessment year in lieu of furnishing Bank Guarantee.

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 14.02.2018 is modified by permitting the petitioner to execute personal bond for the balance tax amount 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 appeal.

With these observations, the writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/
Assistant Registrar

/True copy/

Sub Assistant Registrar

To

- 1 The Appellate Deputy Commissioner (ST)
Chennai (South) 3rd Floor,
C.T. Building Annexue No.1
Greams Road, Chennai-600 006
- 2 The Assistant Commissioner (ST)
Pattaravakkam Assessment Circle, Chennai

+1cc to Mr.B.Raveendran Advocate SR.No.20019

+1cc to the Special Government Pleader (Taxes) SR.No.20715

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SDR 28.03.2018