

In the High Court of Judicature at Madras

Dated : 05.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.13307 of 2018 & WMP.Nos.15676 & 15677 of 2018

M/s.Rahman Leather Exports, rep.
By its Partner Shafeequr Rahman

...Petitioner

Vs

1.The Assistant Commissioner (ST),
Ranipet (SIPCOT) Assessment Circle,
Ranipet, Vellore District.

2.The Appellate Deputy Commissioner
(CT), Commercial Taxes Building,
Vellore, Vellore District.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the second respondent herein in his proceedings in S.P.No.65/18 in AP.No.931/17 dated 10.4.2018, quash the same in so far as it directs the petitioner to furnish security for the balance of disputed taxes and penalty due for the assessment year 2016-17 under the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Mrs.G.Dhana Madhri

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by the condition imposed by the second respondent while granting the interim order in the appeal filed by the petitioner.

3. As against the order of assessment passed by the first respondent, the petitioner preferred an appeal before the second respondent in A.P.No. 931/17 and prayed for stay by filing S.P.No.65/18. The second respondent, by order dated 10.4.2018, granted an interim order subject to the condition that the petitioner should furnish bank guarantee for the balance tax and

entire penalty and that the bank guarantee should be kept alive for a period of six months. Aggrieved by that, the petitioner is before this Court.

4. The learned Additional Government Pleader submits that the petitioner may be permitted to execute personal bond instead of bank guarantee as directed by the second respondent.

5. Having regard to the submission made by the learned counsel on either side, the writ petition is disposed of with a direction to the petitioner to execute a personal bond for the balance of tax and entire penalty, in lieu of bank guarantee, within a period of two weeks from the date of receipt of a copy of this order. In all other aspects, the impugned order passed by the second respondent will remain unaltered. No costs. Consequently, the connected WMPs are closed.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner (ST), Ranipet (SIPCOT) Assessment Circle,

Ranipet, Vellore District.

2.The Appellate Deputy Commissioner (CT), Commercial Taxes Building,

Vellore, Vellore District.

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