

In the High Court of Judicature at Madras

Dated : 06.6.2018

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition Nos. 13529 & 13530 of 2018 &
WMP. Nos. 15950 & 15951 of 2018

Tvl. RCL Retail (P) Ltd., rep.

By its Director, Chennai-7.

...Petitioner

Vs

1. The Appellate Deputy Commissioner
(ST) (FAC), Chennai (Central), C.T.
Building Annexe, III Floor,
Greaves Road, Chennai-6.

2. The Assistant Commissioner (ST),
Choolai Assessment Circle, Palaniappa
Maligai, II Floor, No. 10, Greaves Road,
Chennai-6.

...Respondents

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari and Mandamus to call for the records of the first respondent in S.P. Nos. 54/18 and 55/18 respectively in AP.VAT. Nos. 78/2018 and 79/2018, both dated 23.4.2018, quash the same and further direct the first respondent to grant an absolute stay for the balance of tax and entire penalty amount to Rs. 1,22,258/- and Rs. 2,32,164/- respectively, without insisting upon furnishing of bank guarantee till the disposal of the appeals on the files of the first respondent.

For Petitioner : Ms. C. Rekha Kumari

For Respondents : Mr. M. Hariharan, AGP

COMMON ORDER

Mr. M. Hariharan, learned Additional Government Pleader accepts notice for the respondents. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner is aggrieved by the condition imposed by the first respondent while granting the interim orders in the appeals filed by the petitioner.

3. As against the orders of assessment passed by the second respondent for the years 2013-14 and 2014-15, the petitioner preferred appeals before the first respondent in A.P.VAT.Nos.78/2018 and 79/2018 and prayed for stay by filing S.P.Nos.54/2018 and 55/2018. The first respondent, by orders dated 23.4.2018, granted interim orders 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 till the disposal of the appeals. 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 first respondent.

5. Having regard to the submission made by the learned counsel on either side, the writ petitions are disposed of with a direction to the petitioner to execute a personal bond for the balance of tax and entire penalty in respect of both the cases, 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 orders passed by the first respondent will remain unaltered. No costs. Consequently, the connected WMPs are closed.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To

1.The Appellate Deputy Commissioner (ST) (FAC), Chennai (Central), C.T.

Building Annexe, III Floor, Greams Road, Chennai-6.

2.The Assistant Commissioner (ST), Choolai Assessment Circle, Palaniappa

Maligai, II Floor, No.10, Greams Road, Chennai-6.

+2cc to Ms.Rekha Kumari, Advocate Sr.35059

+1cc to the Government Pleader(Taxes) Sr.35534

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srg 12/06/2018