

In the High Court of Judicature at Madras

Dated : 13.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.14247 of 2018 & WMP.No.16836 of 2018

Tvl.New Trade Links, rep.by its
Proprietor

...Petitioner

Vs

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

2.The Assistant Commissioner (CT),
NSC Bose Road Assessment Circle,
Wavoo Mansion, No.48/39,
Rajaji Salai, Chennai-1.

...Respondents

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus to
call for the records of the first respondent in S.P.No.13/2018
in APV.16/2018 dated 23.5.2018, quash the same and further
direct the firs respondent to grant an absolute stay for the
balance of tax and entire penalty amounting to Rs.6,23,770/-
without insisting upon furnishing of bank guarantee till the
disposal of the appeal on the files of the first respondent.

For Petitioner :Ms.C.Rekha Kumari

For Respondents :Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader
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 first respondent while granting the interim order in the
appeal filed by them.

3. As against the order of assessment passed by the second
respondent, the petitioner preferred an appeal before the first

respondent in APV.16/2018 and also prayed for stay by filing S.P.No.13/2018. The first respondent, by order dated 23.5.2018, granted an interim order subject to the condition that the petitioner should pay another 25% of the disputed tax and furnish bank guarantee for the balance tax and entire penalty. The petitioner already paid another 25% of the disputed tax. Aggrieved by the condition of furnishing of bank guarantee for the balance of tax and entire penalty, the petitioner is before this Court.

4. The learned Additional Government Pleader submits that the petitioner may be permitted to execute a 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 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 first respondent will remain unaltered. No costs. Consequently, the connected WMP is closed.

Sd/-

Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

To

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

2.The Assistant Commissioner (CT),
NSC Bose Road Assessment Circle,
Wavoo Mansion, No.48/39,
Rajaji Salai, Chennai-1.

+1cc to Mr.C.Rekhakumari,Advocate, sr.36928

+1cc The Special Government, Pleader, sr.37631

WP.No.14247 of 2018&
WMP.No.16836 of 2018

GSP (22/06/2018)