In the High Court of Judicature at Madras

Dated : 12.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.17376 & 17377 of 2018 &
WMP.Nos.20633 & 20634 of 2018

Floor Fixers, rep.by its
Partner Mrs.D.Asha ...Petitioner

Vs

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

2.The State Tax Officer, Kotturpuram
Assessment Circle, No.46, Greenways
Road, Chennai-28. ...Respondents

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorarified Mandamus to call for the impugned proceedings of the 1st respondent passed respectively in S.P.No.44/2018 in APV.47/2018 and S.P.No.43/2018 in APV.46/2018, both dated 13.6.2018, quash the same in so far as directing the petitioner to furnish bank guarantee for tax and penalty of Rs.13,51,135/- and Rs.4,71,590/- respectively and further direct the 1st respondent to accept personal bond for the sum of Rs.13,51,135/- and Rs.4,71,590/- instead of bank guarantee pending disposal of appeals in APV.47/2018 and APV.46/2018 respectively.

For Petitioner : Mr.N.Murali

For Respondents : Mrs.G.Dhana Madhri, GA

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COMMON ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondents. Heard both. By consent, the writ petitions are taken up for joint disposal.

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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 2011-12 and 2009-10 respectively, the petitioner preferred appeals before the first respondent in A.P.V.Nos.47/2018 and 46/2018 and prayed for stay by filing S.P.Nos.44/2018 and 43/2018. The first respondent, by orders dated 13.6.2018, granted interim orders 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 and that the bank guarantee should be kept valid for a period of six months. The petitioner complied with the first limb of the conditions imposed namely payment of another 25% of the disputed tax in respect of both the cases. Aggrieved by the condition to furnish bank guarantee for the balance 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 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 VI)

सत्यमेव जयते

//True copy//

RS Sub Assistant Registrar

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To

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

2.The State Tax Officer,
Kotturpuram Assessment Circle,
No.46, Greenways Road, Chennai-28.

+2cc to Mr.N.Murali, Advocate SR.No.45985, 45986
+1cc to Special Government Pleader (Taxes) SR.No.46211

WP.Nos.17376 & 17377 of 2018&
WMP.Nos.20633 & 20634 of 2018

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GN(23/07/2018)

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