

In the High Court of Judicature at Madras

Dated : 16.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.17705 of 2018

M/s.Trichy Stores, rep.by its
Proprietor Kajamohaideen

...Petitioner

Vs

1.The Appellate Deputy Commissioner
(CT) (FAC), C.T. Building, Trichy.

2.The Deputy Commercial Tax Officer,
Ariyalur Assessment Circle, Ariyalur.

...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 in S.P. No.124/2018 in VAT AP No.247/2018 dated 12.6.2018 on the file of the 1st respondent, quash the same in so far as it relates to the furnishing of security bond or bank guarantee of balance of tax as illegal and direct the 2nd respondent to accept the personal bond to be executed by the petitioner in lieu of security.

For Petitioner : Ms.A.Vinupradha for
Mr.S.Karunakar

For Respondents : Mrs.G.Dhana Madhri, GA

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 first respondent while granting an interim order in the appeal filed by the petitioner.

3. As against the order of assessment passed by the second respondent for the year 2014-15, the petitioner preferred an appeal before the first respondent in VAT A.P.No.247/2018 and prayed for stay by filing S.P.No.124/2018. The first respondent,

by an order dated 12.6.2018, granted an interim order subject to the condition that the petitioner should pay another 25% of the disputed tax and furnish a security bond or bank guarantee for the balance tax 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. Aggrieved by the condition to furnish bank guarantee for the balance tax, 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, 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.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

1.The Appellate Deputy Commissioner (CT) (FAC), C.T. Building, Trichy.

2.The Deputy Commercial Tax Officer, Ariyalur Assessment Circle, Ariyalur.

+lcc to the Special Government Pleader Sr.47167

+lcc to Mr.S.Karunakar, Advocate Sr.46359

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srg 1/8/2018