

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.11.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.29475, 29481, 29485, 29490 of 2018
and
W.M.P.Nos.34440, 34443, 34445, 34447, 34451,
34453, 34454 & 34455 of 2018

M/s.Susee Trucks Pvt.,Ltd.,
Rep.by its Managing Director
S.Manivannan.

... Petitioner
(in all W.Ps)

vs.

1.The State Tax Officer,
Gudiyatham (East) Circle,
Gudiyatham,
Vellore District.

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

..Respondents
(in all W.Ps)

Writ petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the 2nd respondent in his proceedings made in S.P.Nos.262/18, 261/18, 263/18 and 260/18 in AP 199/18, 198/18, 239/18 and 197/18 respectively dated 05.10.2018 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 years 2014-2015, 2013-2014, 2016-2017 and 2012-2013 under the TNVAT, 2006.

For Petitioner : Mr.S.Rajasekar
(in all W.Ps)

For Respondents : Mr.V.Haribabu
Additional Government Pleader
(in all W.Ps)

C O M M O N O R D E R

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondents. By consent of the parties, these

main writ petitions are taken up for final disposal at the admission stage itself.

2. These writ petitions are filed challenging the orders dated 05.10.2018 issued by the second respondent, calling upon the petitioner to furnish Bank Guarantee towards the balance tax and penalty of Rs.3,64,702/- in WP.No.29475 of 2018, Rs.21,57,245/- in WP.No.29481 of 2018, Rs.6,43,700/- in WP.No.29485 of 2018 and Rs.4,26,883/- in WP.No.29490 of 2018, while granting stay, during the pendency of the appeals. The petitioner is aggrieved against the condition imposed by the First Appellate Authority, while granting stay.

3. Heard both sides.

4. Mr.S.Rajasekar, learned counsel for the petitioner submitted that the petitioner has already paid 50% of the tax liability and therefore, during the pendency of the appeals, the petitioner cannot be burdened with furnishing the Bank Guarantees for the balance tax and penalty of Rs.3,64,702/- in WP.No.29475 of 2018, Rs.21,57,245/- in WP.No.29481 of 2018, Rs.6,43,700/- in WP.No.29485 of 2018 and Rs.4,26,883/- in WP.No.29490 of 2018. The learned counsel for the petitioner further contended that the petitioner is willing to furnish the personal bonds instead of furnishing Bank Guarantees, as directed by the second respondent.

5. This Court has already considered similar request and modified the conditional order thereby permitting the respective petitioners therein to furnish personal bond for the balance amount.

6. The learned Additional Government Pleader for the respondents is not disputing the above said facts and circumstances.

7. Considering the above stated facts and circumstances and in view of the fact that the petitioner has already paid 50% of the tax liability, during the pendency of the appeals, this Court is of the view that interest of justice would be met, if the orders passed by the Appellate Authority, impugned in these writ petitions are modified to the extent as follows:

(a) The petitioner shall furnish the personal bonds for the balance tax and penalty of Rs.3,64,702/- in WP.No.29475 of 2018, Rs.21,57,245/- in WP.No.29481 of 2018, Rs.6,43,700/- in WP.No.29485 of 2018 and Rs.4,26,883/- in WP.No.29490 of 2018, instead of Bank Guarantees as directed by the second respondent in the impugned orders.

(b) Such personal bonds shall be furnished

by the petitioner within a period of seven days from the date of receipt of a copy of this order.

(c) In all other respects, the order of stay stands.

Accordingly, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IX)

//True copy//

Sub Assistant Registrar

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To

1.The State Tax Officer,
Gudiyatham (East) Circle,
Gudiyatham,
Vellore District.

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

+4cc to Mrs.Hemalatha, Advocate SR.No.77174,77175,77176,77177

+1cc to Special Government Pleader SR.No.77399

WP. Nos.29475, 29481,
29485 & 29490 of 2018

SVI (CO)

GMV (26/11/2018)

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