



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2018

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.1441 of 2018

and

WMP(MD)No.1503 of 2018

R.M.H.Corporation (Workshop)

... Petitioner

Vs.

1. The Assistant Commissioner (CT),
Singarathope Assessment Circle,
Trichy.

2. The Appellate Deputy Commissioner, (CT),
Trichy.

... Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the files of the second respondent herein in her S.P.No.194/2017 in A.P.No.339 of 2017 dated 05.01.2018 to quash the same in so far as it relates to the furnishing of security bond or bank guarantee for the balance of tax of Rs.9,26,707/-.

For Petitioner : Mr.N.Inbarajan

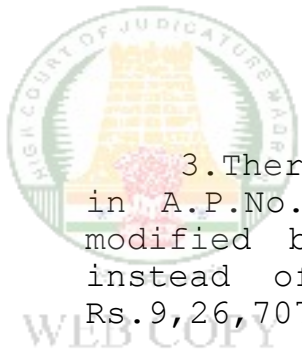
For Respondents : Mr.M.Jeyakumar,

Additional Government Pleader

ORDER

The writ petitioner is a registered assessee with the first respondent. The writ petitioner suffered an order of assessment. Aggrieved by the same, the petitioner herein filed A.P.No.339 of 2017 before the appellate authority/second respondent herein. While disposing of the stay petition, the appellate authority directed the petitioner to furnish bank guarantee. Aggrieved by the same, this writ petition came to be filed.

2.The learned counsel appearing for the writ petitioner submitted that in some matters, this Court modified the stay order passed by the appellate authority and permitted the petitioner to furnish personal bond instead of bank guarantee. The issue on hand is similar.



3. Therefore, the order dated 05.01.2018 in S.P.No.194 of 2017 in A.P.No.339 of 2017 on the file of the second respondent is modified by permitting the petitioner to furnish personal bond instead of bank guarantee for the balance amount of tax of Rs.9,26,707/-.

4. The writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (RTI)

/True Copy/

Sub Assistant Registrar

To

1. The Assistant Commissioner (CT),
Singarathope Assessment Circle,
Trichy.
2. The Appellate Deputy Commissioner, (CT),
Trichy.

+ 1 CC TO Mr.N.INBARAJAN, ADVOCATE IN SR No. 44437
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 44800

SKM

TE/KK/SAR-4 : 07/02/2018 : 2P/5C

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