



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.03.2018

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) .Nos.4719 to 4723 of 2018

and

W.M.P. (MD) .Nos.4759 to 4763 of 2018

M/s.Tex Weave Impex,
Represented by its Partner M.Mohan Kumar,
Kamarajapuram (West), 2nd Street,
Sengunthapuram, Karur. ...Petitioner in all petitions

Vs.

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

2.The Assistant Commissioner (CT),
Karur (west) Assessment Circle,
Karur. ...Respondents in all petitions

COMMON PRAYER: Writ petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records in S.P.Nos.12/2018, 13 of 2018, 14 of 2018, 15 of 2018 and 16 of 2018 in VAT AP Nos.35/2018, 34 of 2018, 31 of 2018, 33 of 2018 and 32 of 2018 respectively dated 13.02.2018 on the file of the first respondent in so far as it relates to furnishing of security bond of bank guarantee for balance of tax and penalty and quash the same as illegal and direct the second respondent to accept the personal bond to be executed by the petitioner in lieu of security.

In all Writ Petitions

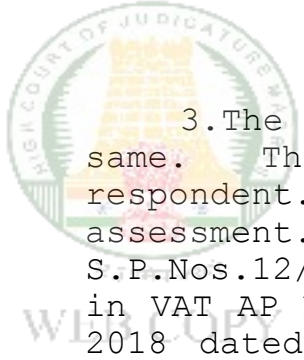
For Petitioner : Mr.S.Karunakar

For Respondents : Mr.K.Saravanan
Government Advocate

COMMON ORDER

Mr.K.Saravanan, learned Government Advocate, takes notice for the respondents in all the Writ Petitions.

2.By consent of both parties, the main Writ Petitions
<https://hcmsservices.in/hcmsservices/> taken up for final disposal at the stage of
admission.



3.The petitioner in all these Writ Petitions is one and the same. The petitioner is a registered assessee with the first respondent. The writ petitioner suffered adverse orders of assessment. Aggrieved by the same, the petitioner herein filed S.P.Nos.12/2018, 13 of 2018, 14 of 2018, 15 of 2018 and 16 of 2018 in VAT AP Nos.35/2018, 34 of 2018, 31 of 2018 33 of 2018 and 32 of 2018 dated 13.02.2018 before the first respondent herein. While disposing of the stay petitions, the first respondent directed the petitioner to furnish bank guarantee. Aggrieved by the same, these Writ Petitions have been filed.

4.The learned counsel appearing for the 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.

5.Therefore, orders dated 13.02.2018 made in S.P.Nos.12/2018, 13 of 2018, 14 of 2018, 15 of 2018 and 16 of 2018 in VAT AP Nos.35/2018, 34 of 2018, 31 of 2018, 33 of 2018 and 32 of 2018 on the file of the first respondent are modified by permitting the petitioner to furnish personal bond instead of bank guarantee for the balance amount of tax of Rs.4,88,813/-.

6.The Writ Petitions are allowed accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(AE)

/True copy/

Sub Assistant Registrar

To

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

2.The Assistant Commissioner (CT),
Karur (west) Assessment Circle, Karur.

ORDER MADE IN
W.P. (MD).Nos.4719 to 4723 of 2018
06.03.2018

+5cc to Mr.S.Karunakar, Advocate, SR.No.53242 to 53246.
+1cc to Special Government Pleader, SR.No.53638.

TSG