



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 19.03.2018
CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P (MD)No.5722 of 2018

M/s. Shri Ramalinga Mills Ltd.,
Rep.by its Director T.R.Varadharajan,
212, Ramasamy Nagar,
Aruppukottai.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner
(ST) (FAC),
Commercial Tax Building,
Virudhunagar.

2.The Assistant Commissioner (CT),
Commercial Tax Building,
Aruppukottai.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records in S.P.No.1/2018 in CST AP No.90/2017 dated 02.03.2018 on the file of the first respondent and quash the same as illegal in so far as it relates to the furnishing of bank guarantee for balance of tax of Rs.5,58,672/- and direct the second respondent to accept the personal bond to be executed by the petitioner in lieu of security.

For petitioner

: Mr.S.Karunakar

For respondents

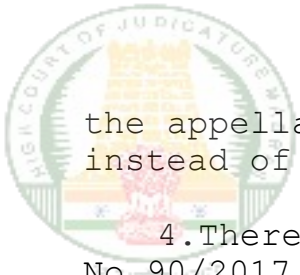
: Mrs.S.Srimathy,
Special Government Pleader

O R D E R

Mrs.S.Srimathy, learned Special Government Pleader takes notice for the respondents. By consent of both parties, the writ petition is taken up for final disposal at the admission stage itself.

2.The petitioner is a registered assessee with the second respondent. The writ petitioner suffered an order of assessment. Aggrieved by the same, the petitioner herein filed CST AP No.90/2017 before the appellate authority/first 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 has been filed.

3.The learned counsel appearing for the petitioner submitted that this Court in some matters, modified the stay order passed by



the appellate authority and permitted the petitioner to furnish bond instead of bank guarantee. The issue on hand is similar.

4. Therefore, the order dated 02.03.2018 S.P.No.1/2018 in CST AP No.90/2017 on the file of the first respondent is modified by permitting the petitioner to furnish personal bond instead of bank guarantee for the balance amount of tax of Rs.5,58,672/-.

5. This writ petition is allowed as indicated above. No costs.

Sd/-
Assistant Registrar(P&A)

/True Copy/

Sub-Assistant Registrar

To

1. The Appellate Deputy Commissioner
(ST) (FAC),
Commercial Tax Building,
Virudhunagar.

2. The Assistant Commissioner (CT),
Commercial Tax Building,
Aruppukottai.

+1cc to Mr.S.Karunakar, Advocate, SR.No.56106

+1cc to The Special Government Pleader, SR.No.56922

SKM
RL/5C/2P/KK/SAR1/25/4/2018

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