



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 06.06.2018
CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

WEB COPY

W.P(MD)Nos.11942 to 11945 of 2018
and
W.M.P(MD)Nos.10901 to 10904 of 2018

W.P(MD)No.11942 of 2018:

M/s.Annamalai Coach,
represented by its
Proprietor,
K.Baalasubramani,
SF.No.509-510,
Dindigul Main Road,
Karur.

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),
Commercial Tax Building,
Trichy.

2. The Assistant Commissioner (CT),
Karur (East) Assessment Circle,
Commercial Tax Building,
Karur.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records in S.P.No.69/2018 in AP.No.147/2018, dated 20.04.2018 on the file of the first respondent and quash the same insofar as it relates to the furnishing of security bond or bank guarantee of balance of tax and penalty as illegal 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 : Mr.S.Dhayalan
Government Advocate

W.P(MD)No.11943 of 2018:

<https://hcservices.ecourts.gov.in/hcservices/>
M/s.Annamalai Coach,
represented by its
Proprietor,



K.Baalasubramani,
SF.No.509-510,
Dindigul Main Road,
Karur.

... Petitioner

WEB COPY

Vs.

1. The Appellate Deputy Commissioner (CT),
Commercial Tax Building,
Trichy.

2. The Assistant Commissioner (CT),
Karur (East) Assessment Circle,
Commercial Tax Building,
Karur.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records in S.P.No.70/2018 in AP.No.148/2018, dated 20.04.2018 on the file of the first respondent and quash the same insofar as it relates to the furnishing of security bond or bank guarantee of balance of tax and penalty as illegal 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 : Mr.S.Dhayalan
Government Advocate

W.P(MD)No.11944 of 2018:

M/s.Annamalai Coach,
represented by its
Proprietor,
K.Baalasubramani,
SF.No.509-510,
Dindigul Main Road,
Karur.

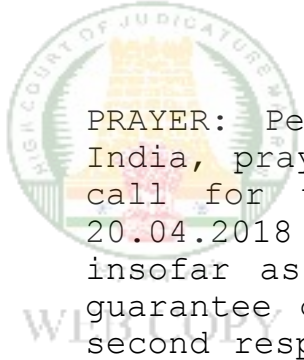
... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),
Commercial Tax Building,
Trichy.

2. The Assistant Commissioner (CT),
Karur (East) Assessment Circle,
Commercial Tax Building,
Karur.

... Respondents



PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records in S.P.No.71/2018 in AP.No.149/2018, dated 20.04.2018 on the file of the first respondent and quash the same insofar as it relates to the furnishing of security bond or bank guarantee of balance of tax and penalty as illegal 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 : Mr.S.Dhayalan
 Government Advocate

W.P(MD)No.11945 of 2018:

M/s.Annamalai Coach,
 represented by its
 Proprietor, K.Baalasubramani,
 SF.No.509-510,
 Dindigul Main Road,
 Karur.

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),
 Commercial Tax Building,
 Trichy.
2. The Assistant Commissioner (CT),
 Karur (East) Assessment Circle,
 Commercial Tax Building,
 Karur.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records in S.P.No.72/2018 in AP.No.150/2018, dated 20.04.2018 on the file of the first respondent and quash the same insofar as it relates to the furnishing of security bond or bank guarantee of balance of tax and penalty as illegal 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 : Mr.S.Dhayalan
 Government Advocate

COMMON ORDER

The petitioner filed appeals against the orders passed by the second respondent after paying 25% of the statutory deposit. While granting interim orders, the appellate authority, namely, the first respondent has imposed a condition to pay the balance of tax and penalty on or before 19.05.2018.



2. It is the contention of the learned Counsel for the petitioner that he has already deposited 25% of the statutory deposit and a further direction to pay the balance tax and penalty is excessive as the property concerned is under charge.

3. I have considered the rival contentions.

4. Considering the facts and circumstances of the cases, a direction is issued to the petitioner to execute a personal bond in all the cases, in lieu of payment of balance tax and penalty within a period of fifteen days from the date of receipt of a copy of this order. In that event, the first respondent is directed to dispose of the appeals within a period of two months thereafter.

5. Accordingly, all the writ petitions are disposed of as above. No costs. Consequently, the connected writ miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

/True Copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner (CT),
Commercial Tax Building, Trichy.

2. The Assistant Commissioner (CT),
Karur (East) Assessment Circle,
Commercial Tax Building, Karur.

+4CC to Mr.S.Karunakar, Advocate, SR.No.67032,67033,67034,67035

+1CC to the Special Government Pleader SR.No.67134

W.P (MD) Nos.11942 to 11945 of 2018

and

W.M.P (MD) Nos.10901 to 10904 of 2018

06.06.2018

RSB

ES/SKN/RSK/SAR 2/19.06.2018/4P/8C