

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED : 06.06.2018

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ**W.P (MD) No.11950 of 2018**

M/s.Yogam Electronics,
represented by its
Partner,
S.Vinoth Kumar,
No.2/56, Bharathi Shopping Mall,
T.S.No.6, Heber Road,
Puthur,
Trichy.

... Petitioner

Vs.

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

2. The Commercial Tax Officer,
Woraiyur Assessment Circle,
Commercial Tax Building,
Trichy.

... 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.53/2018 in AP.No.120/2018, dated 04.04.2018 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 petitioners in lieu of security.

For Petitioner : Mr.S.Karunakar

For Respondents : Mrs.J.Padmavathi Devi
Special Government Pleader

ORDER

The petitioner filed appeal against the order 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 03.05.2018.

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 case, a direction is issued to the petitioner to execute a personal bond 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 appeal within a period of two months thereafter.

5. Accordingly, this writ petition is disposed of as above. No costs.

Sd/-

Assistant Registrar(w)

/True Copy/

Sub Assistant Registrar

To

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

2. The Commercial Tax Officer,
Woraiyur Assessment Circle,
Commercial Tax Building,
Trichy.

+ 1 cc TO Mr.S.Karunakar , Advocate in SR No. 67214

+ 1 cc TO The Special Government Pleader in SR No. 67500

rsb

AE/SV MMS/SAR4/20.06.2018/2P/5C

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