

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

DATED : 26.06.2018

CORAM:

THE HONOURABLE MR. JUSTICE M. GOVINDARAJ**W.P(MD) Nos. 13521 and 13522 of 2018****and****W.M.P(MD) No. 12328 of 2018 in W.P(MD) No. 13522 of 2018**

WEB COPY

W.P(MD) No. 13521 of 2018:

M/s.S.G.Marketing,
represented by its
Proprietor,
Gnanasekara Raja,
No.45, 16, Canara Bank Colony,
6th Main Road, Srinivasa Nagar,
Vayalur,
Trichy - 17.

... Petitioner

Vs.

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

2. The Assistant Commissioner (CT),
Mailamchandai - 1 Assessment Circle,
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 of the first respondent in S.P.No.134/2018 / VAT.AP.No.214/2018, dated 13.06.2018 (Assessment Year 2014-15) and quash the same insofar as the direction to file security bond or bank guarantee and grant stay till the disposal of the appeal and further direct the second respondent to accept the personal bond in lieu of security bond or bank guarantee.

For Petitioner : Mr.R.D.Ganesan

For Respondents : Mrs.J.Padmavathi Devi

Special Government Pleader

W.P(MD) No. 13522 of 2018:

M/s.S.G.Marketing,
represented by its
Proprietor,
Gnanasekara Raja,
No.45, 16, Canara Bank Colony,
6th Main Road, Srinivasa Nagar,
Vayalur,
Trichy - 17.

... Petitioner

Vs.



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

2. The Assistant Commissioner (CT),
Mailamchandai - 1 Assessment Circle,
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 of the first respondent in S.P.No.133/2018 / VAT.AP.No.215/2018, dated 13.06.2018 (Assessment Year 2016-17) and quash the same insofar as the direction to file security bond or bank guarantee and grant stay till the disposal of the appeal and further direct the second respondent to accept the personal bond in lieu of security bond or bank guarantee.

For Petitioner : Mr.R.D.Ganesan
For Respondents : Mrs.J.Padmavathi Devi
Special Government Pleader

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 penalty on or before 12.07.2018.

2. It is the contention of the learned Counsel for the petitioner that he has already paid the entire tax before passing the order by the second respondent and also deposited 25% of the statutory deposit and a further direction to pay the 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 both the cases, in lieu of payment of 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, both the writ petitions are disposed of as above. No costs. Consequently, the connected writ miscellaneous petition is closed.

Sd/-
Assistant Registrar(AS)



To

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

2. The Assistant Commissioner (CT),
Mailamchandai - 1 Assessment Circle,
Trichy.

+2cc to Mr.R.D.Ganesan, Advocate Sr.No.69816,69817

+1cc to Spl.Government Pleader Sr.No.70353

RSB

VB/RSK/SAR4/09.07.2018/3P/6C

**W.P(MD)Nos.13521 and 13522 of 2018
and**

**W.M.P(MD)No.12328 of 2018
in W.P(MD)No.13522 of 2018
26.06.2018**