



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.07.2018

CORAM:

THE HONOURABLE **MR. JUSTICE M. GOVINDARAJ**

WEB COPY

W.P(MD)Nos.14115 to 14119 of 2018

and

W.M.P(MD)Nos.12788 to 12792 of 2018

M/s.Hi-Tech Engineering Services,
Represented by its Partner V.T.Johny,
No.8, Shop No.2,
SIDCO Industrial Estate,
Thuvakudi, Trichy.

... Petitioner in all W.P.s

Vs.

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

2. The Assistant Commissioner (CT),
Thiruverumbur Assessment Circle,
Commercial Tax Building,
Trichy.

... Respondents in all W.P.s

Common 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.118,119,121,122,123 / 2018 in AP.No.249,250,201,202,203 / 2018, dated 12.06.2018, 12.06.2018, 30.05.2018, 30.05.2018 and 30.05.2018 respectively, 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.A.Muthukaruppan
Additional Government Pleader
(in all W.P.s)

COMMON ORDER

The petitioner filed appeals against the orders passed by the
<https://hservices.ecourts.gov.in/hservices/> 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 11.07.2018, 11.07.2018, 29.06.2018, 29.06.2018 and 29.06.2018 in the respective petitions.

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(P&A)

/True Copy/

Sub Assistant Registrar(SAR-I)

To

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

+2cc to Mr.S.Karunakar, Advocate Sr.No.70851,70852

+1cc to Spl.Government Pleader Sr.No.70991

sm

VB/SKN/SAR1/25.07.2018/2P/6C

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and

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